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History of Internal Trade Barriers in British India, Bengal Presidency, (1765-1836)

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ABBREVIATIONS

G. I.	Government of India
Misc.	Miscellaneous
Progs.	Proceedings
Sec.	Section
Sep. Rev.	Separate Revenue

HISTORY OF INTERNAL TRADE BARRIERS
IN BRITISH INDIA

TARASANKAR BANERJEE

CHAPTER I

Introductory

General Observations

James Mill wrote in Chapter V, Book IV of his work "The History of British India" : "In India, as under most uncivilised governments, the transit of goods within the country was made subject to duties ; and upon all the roads and navigable rivers, toll-houses or custom houses (in the language of the country-chokeys) were erected, which had power of stopping the goods, till the duties were levied. By the rude and oppressive nature of the government these custom houses were exceedingly multiplied ; and in long carriages, the inconvenience of numerous stoppages and payments was very severe. As in all other departments of government, so in this, there was nothing regular and fixed ; the duties varied at different times and different places ; and a wide avenue was always open for extortion of the collectors. The internal trade of the country was by these causes subject to ruinous obstructions." The principle of levying duties upon the internal trade of the country is one of the legacies of the medieval economic theories. When free international commerce was looked with disfavour and when mercantilism was the commercial ethics, it was universally accepted that the state had a legitimate share in the wealth derived from the internal commerce of the country. It had flourished under the misconception that the duties upon internal commerce formed one of the principal sources of revenue to the state. In India, the transit of goods from one place to another within the country was made subject to Transit duty. The flow of goods to and from certain specified towns was also subjected to Town duty.

The origin of the inland customs lay deep in the past. Its roots could be definitely traced back to the Mughal system of revenue administration. Taxes in the Mughal period had two principal branches—land revenue and *sayer*. The term *sayer* denotes market ; but in its wider sense, it meant various kinds of imposts upon trade and property. Transit duty or *Rahdari* was originally a branch of the *sayer*, but it gradually developed into a separate full-fledged customs duty.

Transit duties were duties levied upon various articles of commerce, collected at specified stations within the country. Town duties, which were levied by virtue of ancient factoral rights¹, were nothing but Transit duties levied upon a specified number of articles on their entrance to the towns where they would be consumed. They were thus, a tax upon local consumption. In other words, Transit duties were collected for general and public purposes, while Town duties were collected only for local and particular purposes. Primarily, Town duties were levied for the improvement of the town. Mr. Parker, Secretary to the Board of Customs, Salt and Opium of Bengal asserted that the Town duty was not a general but a local duty. It differed from the government customs in so far as it was demandable only at particular towns or cities and then only on the final importation of the articles, liable to the duty, for purposes of actual sale, store or consumption. It did not attach the articles on their transit through one city or town to another.²

Under Mughal rule, Transit duties were more properly tolls rather than duties. They were levied separately in each district through which the articles of internal commerce passed. They were very light and very simple being fixed upon well-understood quantities, such as an ox or a camel load. In the opinion of the contemporary officials "the experience of ages seemed to have convinced the natives that a duty which is universally levied must be light. The remarkable uniformity of practice which prevailed in this respect amongst states so numerous, so widely separated, so different in their character, evidently points to a common cause; and that cause we conceive to have been, long experience of the fact that, in order to levy a duty on goods which are conveyed only short distance, it must be fixed at a low rate.....".³ There was no system of check and the refinements of a regular customs system were conspicuously absent. *Rowannahs* or passes for goods were unknown. There were no forms of any kind to be observed. On arriving at a chokey, the merchant was only required to pay customary tolls. The duties were so light that a merchant very seldom attempted to evade the payment of the tax.

Mughal Background

The levy of inland customs in various forms was a peculiar feature of the Indian tax structure since the days of the Great Mughals. Taxes, which were often levied in a haphazard manner, were always viewed purely from the standpoint of revenues. There are references in the *Ain-I-Akbari* that even during the reign of Akbar the collection of

1. Progs: Board of Trade (Customs) No. 2 of 8th July, 1796.

2. Progs: Board of Customs, Salt and Opium (Customs) No. 31 of 30th December, 1831.

3. Progs: G. I. Finance (Sep. Rev.) No. 7 of 24th February, 1836.

Transit duties was a feature of the country's taxation system. Though not much importance was attached to the Transit duties, they were, however, one of the provincial or local revenue resources. "When we turn from official records to the evidence of travellers, we are met by the fact that Transit duties were such an ordinary feature of the period as to be scarcely worth mentioning in narratives designed to show the peculiarities of Indian life."⁴ In the list of taxes remitted or reduced by Akbar, mentioned in *Ain*, we find *Rahdari* or Transit duties occupying a prominent place.

There is no doubt that among others Akbar remitted Transit duties on at least two occasions. In 1590-91 an Imperial Order was issued abolishing Transit duties in the Empire :

"Be it known to all government writers, both now and hereafter, and to all executive officers, in every part of Hindustan, that in this auspicious period, being the seventh year of the second cycle from the commencement of the Imperial reign, an order has been issued to this effect : As the divine government of the glorious and blessed God has, in conformity with its greatness and purity, and with a knowledge exalted as eternity, deemed it necessary that the dominion of countries, and the government of cities (which must provide for friend and stranger, and must arrange the affairs of the merchant and trader) should be accomplished by means of just kings, a tax was therefore established on all articles brought into the market, that from this source of revenue, troops might be kept up and proper guardians appointed to protect the property of the State and of individuals. But, as such tax, when not justly collected, must be a source of confusion, and detrimental to business, (though, praised be God, since the Emperor's just reign commenced the attention and consideration of his heart have ever been exerted for the necessary comfort of the common people, and the encouragement of his subjects) an order is hereby issued exempting from a taxation and registry the following articles : All kinds of grain, or seeds ; herbs, whether edible or medicinal ; oils, sugar, essences ; cotton and woollen clothes ; things made of leather ; copper articles ; madder wood, reeds and grass ; with such like things and effects as are in common use among the people : exempting, however, horses, elephants, camels, sheep, goats, military arms, and silken stuffs, the taxes on which, besides one per cent., are claimed as vested rights, toll, or for benevolent purposes. The government writers, and other executive officers are hereby commanded to give effect to this order, so that the powerful may not oppress the weak, nor the tyrannical commit aggressions on those who are at their mercy ; and, now that respect for the imperial greatness and

4. Moreland, W. H.—*India at the Death of Akbar* (1920) p.49.

magnificence exists in every breast, and that the light of justice and clemency has appeared ; let us give thanks for all these presents to him who is the beneficent author of truth.

It is therefore necessary that all executive officers and commanders, all provincial writers and governors of cities, with all *jagirdars*, administrators of government lands, custom-house officers, keepers of the highways or passes, landholders, and all other government authorities, should attend to this order, and use their utmost efforts to obey it ; without attempting in any way to evade the same.”⁵

The benevolent intentions of the Emperor were, however, frustrated by the independent activities of the distant governors. The decree did not meet with success and the Transit duty was very soon re-established. Moreland has rightly observed that perhaps such concessions were intended to be more temporary than permanent in effect.

During the reigns of Jahangir and Shah Jahan, Transit duties were collected as usual and formed the context of many representations to the Emperors by foreign as well as Indian merchants. When Aurangzeb came to the throne, Islamic ideas were more vigorously infused in every branch of administration. Discrimination between Muslims and Hindus was made also in the case of customs collections. The oppressive nature of the Transit duties in general was noticed even by Khafi Khan. “The *Rahdari* in particular is”, he said, “condemned by righteous and just men as a most vexatious impost, and oppressive to travellers, but a large sum is raised by it. In most parts of the Imperial territories the *faujdars* and *jagirdars*, by force and tyranny, now exact more than ever from the traders and poor necessitous travellers. The *zemindars* also, seeing that no enquiries are made, extort more on roads within their boundaries than is collected on roads under royal officers. By degrees matters have come to such a pass that between the time of leaving the factory or port and reaching their destination, goods and merchandise pay double their cost price in tolls. Through the villainy and oppression of the toll-collectors and the *zemindars*, the property, the honour, and the lives of thousands of travellers and peaceful wayfarers are frittered away.”⁶ Khafi Khan asserted that during the famine of 1660, Aurangzeb issued orders for the remission of Transit duties. But, as usual, taking advantage of the loose nature of administration, the Emperor was disobeyed and the duties were collected as before.

When the Mughal prosperity and power began to decline after the death of Aurangzeb, everything was in a mess. Integrated administration was a myth ; and it is difficult to trace the course of inland customs and their operation. Meanwhile, a new but important element was

5. Quoted in Pant, D.—*The Commercial Policy of the Moguls* (1930) p 85-86.

6. Quoted in Moreland—*India From Akbar to Aurangzeb* (1923) p 291.

introduced in the country's economic structure. The participation of the foreign merchants, especially the English, in the internal commerce, of the country complicated the issue. In the rot that had started in the administration of the country, the English found an opportunity to strengthen their economic position.

Trading Concessions to the English Merchants

Since the days of Shah Jahan, the English had been carrying on trade in Bengal. It is peculiarly interesting that the English were fortunate enough to obtain exemption from the Transit duties to which the internal trade of Bengal was subjected. Medieval aristocratic gestures combined with a motive to benefit from the foreign trade, led the Mughal Emperors grant trading concessions to the English merchants. Certain privileges were granted to them from the beginning, but the virtually independent Muslim governors of Bengal seriously restricted the activities of the English merchants. The position of the English in Bengal was far from being clearly defined at the time of Aurangzeb's death.

To redress their grievances, the East India Company sent an embassy led by John Surman to the court of Emperor Farrukhsiyar. After a patient waiting for a long time, they obtained from the Emperor a *Farman* which confirmed the trade privileges enjoyed by the English since the reign of Shah Jahan. The *Farman* which is rightly called by many as the "Magna Carta" of English trade in Bengal, granted to the East India Company, among various other privileges, the right to carry on trade free from any duty. In return, the Company had to pay an annual sum of 3000 rupees to the royal exchequer at Hooghly. Certain other privileges granted to the English were mentioned at the back of the *Farman*, the most significant of which regarding the internal trade of Bengal was :

"That a *Dastak* or permit given by the Chief of the factory should exempt the goods from being stopped or examined by the officers of the Government."

The spirit of the *Farman* was definitely to relieve the Export and Import trade of the Company only. Moreover, the benefit of this exemption accrued to the Company alone and not to any private individual. But the loose drafting of the royal *Farman* virtually gave unqualified privileges to the English merchants. The *Farman*, which practically regulated the English trade in Bengal upto the battle of Plassey, ran thus : "We.....have granted you our Royal *Phirmaunds* for the currency of a free trade throughout the whole empire."⁷ Disputed questions soon arose as to the interpretations of the provisions of the

7. See R. C. Dutt—*Economic History of India under Early British Rule*.

Farman. Attempts were made by the English to extend these privileges to the internal trade of Bengal. While Nawab Murshidkuli Khan and then Alivardi recognised the privileges mentioned in the *Farman*, they never allowed the English to abuse those privileges. The Nawabs were powerful enough to restrain the armed English merchants from participating in the internal trade of Bengal under the cover of the Company's *Dastak*. Though dark clouds were looming in the political horizon of Bengal, Nawab Siraj-ud-daulah confirmed afresh the trade privileges of the English granted by the *Farman* of Farrukhsiyar. Article 2 of the Treaty of Friendship with the Nawab, dated 9th February, 1757, runs thus : "That all goods belonging to the English Company, and having their *Dustak*, do pass freely by land or water, in Bengal, Behar and Orissa, without paying any duties or fees of any kind whatsoever ; and that the *Zemindars*, *Chokeydars*, *Guzerbauns*, etc., offer them no kind of molestation upon this account." The treaty, however, could not save Bengal from the disaster in the battlefield of Plassey.

After Plassey—A turn in the tide

Apparently the battle of Plassey seemed to have registered certain accomplished facts. It appeared to many that one Nawab was replaced by another and the English returned to their position held before the sack of Calcutta. But, as regards the history of trade in Bengal, a turn in the tide was definitely in the offing. Mir Jafar got the *masnad* of Bengal as the prize of his treachery and in return gave a blank cheque to the English merchants who found an opportunity to exploit the provisions of the *Farman* of 1717. Mir Jafar's "*General Sunnud*" of 15th July, 1757, which granted more privileges to the Company, was even more loosely worded : "That whatever goods the Company's *Gomostahs* may bring or carry to, or from, their factories, the *aurungs*, or other places, by land or by water, with a *Dastak* from any of the Chiefs of their factories, you shall neither ask nor receive any sum, however trifling, for the same. Know, they have full power to buy and sell ; you are by no means to oppose it. You are not to require from the Company's *Gomostahs*, *Settee*, *Manghans*, or any other of the *Zamin-dar's* impositions. The Company's *Gomostahs* shall buy and sell the Company's goods, without the intervention of *Delolls*, unless the *Gomostahs* are satisfied to employ them. You are to assist them on all occasions whenever they buy or sell. Whoever acts contrary to these orders, the English have full power to punish them. If any of the Company's goods are stolen, you are to recover the very effects stolen or make good their amount. Any merchants or others on whom the Company have any lawful demands, you are to see that the same be paid to the *Gomostahs*. Take care that no one wrong or oppress the Company's *Gomostahs*. You are not to require or stop their boats, on

pretence of the *Katbarra*, or other duties on boats, whether they be the Company's own boats, or boats hired by their *Gomostahs*. You are to give credit to the copies of all the *Sunnuds* to the Company, under the *Kazzi's* seal, without requiring the original.....".⁸

It is obvious from the above *Sunnud* that a green signal was given to abuse the trade privileges granted by the royal *Farman*. Spurious *Dastaks* flooded Bengal, and the Company along with its servants and *Gomostahs* were out to exploit the "Pagoda-tree" of the East. Even the sovereignty of the Nawab was violated, and the native merchants of Bengal somehow maintained a perilous existence. Though mild demonstrations to the Company were made on a few occasions, throughout the period from 1757-60, the Nawab made no attempt or rather was powerless to make any attempt to check the abuses. The abuse of the privileges became by itself a show of might of the British flag. The victory at Plassey was certainly not a great military achievement of the English; but it was the harbinger of a silent revolution in Bengal. Psychologically, it was a strong stimulant to every Englishman who, perhaps, began to think that he had the right to obtain preferential privileges over the natives. The ironical part of the story was that by these concessions and appeasement Mir Jafar could not maintain him on the *masnad* for long. But, when Mir Jafar was replaced by Mir Kasim in 1760, no one could foresee that a serious storm would soon break. Every change in the occupant of the *masnad* of Bengal entailed more concessions to the English merchants and their Company. This time there would be an exception to the practice.

The storm breaks

Immediately after he had come to the *masnad* of Bengal, Mir Kasim directed his attention to the reconstruction of the finance in Bengal. A great financier himself, Mir Kasim at once stood face to face with the abuses of the trade privileges of the English. Far from being minimised the difficulties regarding the internal trade of Bengal increased from year to year. Private inland trade of the Company's merchants had, by then, become an usual practice. Taking advantage of the situation many native merchants also purchased forged *Dastaks* and carried on trade duty free under their cover. While the goods of the honest country merchants were heavily taxed in the shape of the levy of Transit duties, the goods of the English merchants enjoyed free movement from one part of the country to the other. The effect of this was that the country traders were being crushed down and the revenues of the Nawab declined day by day. The most serious thing was the violation of the authority of the Nawab. Whenever the Nawab's officers attempted to check the

8. Aitchison, C. U.—*A Collection of Treaties, Engagements and Sunnuds* Vol. I, Part I, p 17. (1876).

evil, they were mercilessly treated by the English merchants. They even claimed the right to punish the officers of the Nawab whenever they presumed to interfere in the illegal activities of the English. We may quote a letter to the Nawab written on 25th May, 1762 by one of his officers at Bukergunj, to reveal the gravity of the situation :

“The situation of affairs at this place obliges me to apply to your honour for instructions for my further proceedings. My instructions which I brought here were, that in case any Europeans or their servants committed any disorders, they were to be sent to Calcutta, notwithstanding any pretence they shall make for so doing. Notwithstanding the vigour of these orders, I have ever made it my business (when anything trifling happened) to endeavour by gentle means, to persuade the gentlemen's *gomostahs* here to act in a peaceable manner ; which, although repeated several times, has had no effect ; but, on the contrary, has occasioned their writing complaints of me to their respective masters, that I obstructed them in their business, and ill-used them ; and in return I have received menacing letters from several gentlemen, threatening, if I interfere with their servants, to use such measures as I may repent : nor have the gentlemen only done this, their very *gomostahs* have made it public here, that in case I stop them in any proceeding, they will use the same method ; of the truth of which I have good proofs. Now, Sir, I am to inform you what I have obstructed them in. This place was of great trade formerly, but is now brought to nothing by the following practices. A gentleman sends a *gomostah* here to buy or sell. He immediately looks upon himself as sufficient to force every inhabitant, either to buy his goods or sell him theirs : and on refusal, (in case of non-capacity) a flogging or confinement immediately ensues. This is not sufficient even when willing, but a second force is made use of, which is to engross the different branches of trade to themselves, and not to suffer any persons to buy or sell the articles they trade in ; and if the country people resort to it, then a repetition of their authority is put in practice ; and again, what things they purchase, they think the least they can do is, to take them for a considerable deal less than another merchant, and often times refuse paying that, and my interfering occasions an immediate complaint. These and many other oppressions which are daily practised, is the reason that this place is growing destitute of inhabitants, etc. Before, justice was given in the public *cutcheree*, but now every *gomostah* has become a judge, they even pass sentences on the *zemindars* themselves, and draw money from their pretended injuries.”⁹

9. Quoted in Mill, James—*The History of British India* Vol. III, p 232, Footnote (Ed. Fifth).

The Nawab could not but take a very serious notice of these things. The insulted Nawab now began to consider the activities of the English merchants from the political angle. In his letter of 26th March, 1762, he complained to the Governor : "From the factory of Calcutta to Cossimbazar, Patna and Dacca, all the English chiefs, with their *gomostahs*, officers and agents in every district of the government, act as collectors, renters, and magistrates, and setting up the Company's colours, allow no powers to my officers. And besides this, the *gomostahs* and other servants in every district, in every market and village, carry on a trade in oil, fish, straw, bamboo, rice, paddy, betel-nut, and other things ; and every man with a Company's *Dastak* in his hand regards himself as not less than the Company".¹⁰ The most sincere attempt to bring about a reconciliation between the Company and the Nawab failed and both parties gradually became jingoistic as days rolled on.

At last, with an intention to crush the trade of the English in Bengal, Mir Kasim ordered the total remission of all duties in March 1763. The country merchants were no longer required to pay duties and thus they could now compete with English merchants on equal terms. It was no doubt a masterly stroke of practical intelligence. The Nawab himself gave the following reasons for the sudden abolition of Transit duties.¹¹

- "(i) He argued that he never got anything by collecting duties as most of the merchants in the country could pass their goods under cover of the English '*dastacks*' ;
- "(ii) he considered the duties to be a source of constant dispute between him and the English ;
- "(iii) he thought it would be a useless waste of money to maintain the '*Chaukis*' for a few poor merchants who were either too obscure to secure the protection of the English agents, or too poor to afford the duties ; and
- "(iv) he wanted to encourage the merchants in general by an entire abolition of duties".

Leaving aside the question whether these reasons were convincing and plausible or not, we cannot deny that the Nawab had the sovereign right to remit Transit duties within his territory. Even in the Calcutta Council, the President and Mr. Hastings admitted : "We cannot think the Nawab to blame (in abolishing the duties) nor do we see how he could do otherwise. For although it may be for our interest to determine, that we will have all the trade in our hands, take every article of the produce of the country off the ground at the first hand, and afterwards send it where we please free of customs, yet

10. Quoted in Mill, *op. cit.* p 230.

11. See Chatterjee, N.—*Mir Kasim* p 191 (1935).

it is not to be expected that the Nawab will join with us in endeavouring to deprive all the merchants of the country of the means of carrying on their business, which must undoubtedly soon be the case, if they are obliged to pay heavy duties, and we trade in every article on the footing before—mentioned.—Neither in our opinion could the Nawab, in such circumstances, collect enough to pay the expenses of the *chokeys*, collectors etc. As to the Nawab's rights to lay trade open, it is our opinion that the Nazim of every province has a right to do anything for the relief of the merchants trading under his protection".¹² It is very interesting that a justification of the Nawab's standpoint was admitted by two Englishmen of very high position in the Company. This retaliatory measure, which considerably injured the trade of the English merchants, acted like a bomb-shell to the Company whose relation with the Nawab thereupon worsened. The Nawab was determined to suppress the English who, in their turn, were bent upon asserting their authority and power. The dispute was no longer an economic one. It degenerated into a conflict between the sovereignty of the Nawab and the extra territorial jurisdictions claimed by the English. The English left no stone unturned to destroy the "obstinate" Nawab and thereby to secure their privileges once again. Economic disputes were thus mingled with political motives to create a fresh conflagration. At last that dark hour came in July 1763, when Mir Kasim had to pay the penalty for his "noble generosity" by losing the *masnad* of Bengal. Mir Kasim's downfall was nothing but a tragedy of unfulfilled dreams.

Victory and thereafter

After their victory over Mir Kasim, the English once again placed the 'grand old man'—Mir Jafar—on the *masnad* of Bengal. If Plassey was a turning point in the history of Bengal, the downfall of Mir Kasim definitely marked the beginning of the consolidation of the English power in this province. In the treaty of 10th July 1763 with the Nawab the English took particular care to plug the loop-holes that helped Mir Kasim to go against them. In Art. 3, which was not free from ambiguity on the point of private internal trade, Mir Jafar asserted : " I do ratify and confirm to the English the privilege granted them by their *Phirmaund* and several *Husbulhookums*, of carrying on their trade by the means of their own *dustak*, free from all duties, taxes or impositions, in all parts of the country, excepting the article of salt, on which a duty of 2½ per cent is to be levied on the *Rowana*, or Hooghly market price." The provision being silent on the point of internal trade, troubles soon started. Conflict between the English merchants and the country officials, with all its disastrous consequences, became the usual feature

12. Quoted in Mill—*op. cit.* p 237,

of the economic life of the country. The petition of the representative of the *Zemindar* of Buzzorgomepur (?) to the Council in 1764 will clearly show how wretched was the condition of the inland trade of the country : ¹³ "The *pargana* of Buzzorgomepur is in the *Zamindary* of my master. By reason of the oppressions of the factories of the Company and many other English traders.....all inhabitants are fled. The people of the factories take from the markets what they please at half-price, cut down bamboos and trees belonging to the inhabitants and take them away by force ; if any one complains, they punish him for it. They press the inhabitants and carry them into the woods of Sundarban, paying them only half their wages. They take possession of lands in the Sundarban and make salt for which they pay no rents..... they force inhabitants to take tobacco, salt and other articles, and refuse to pay the legal duties on the trade which they carry on. If we demand a sight of the Company's '*dastaks*', they beat us with bamboos. Some of them pretend that they have been robbed and insist on our making restitution, placing peon upon us and putting us to great expense. They impose and exact fines. They send peons and seize the *naib* of the *parganah*, taking for a '*tulluhana*' (peons fees) one rupee every day. They grant guards to many of the *talookdars* and *molungees* in the country, by which means we are prevented from collecting the King's revenues, and many of the inhabitants take shelter in the factories, and thereby avoid paying the rents.....". When the Nawab realised that his authority was being trampled upon by the English, it was too late. Unable to check the abuses, the old, helpless Nawab died in February, 1765.

When Mir Jafar died, the English had already been the virtual masters of Bengal. Still, as a matter of normal practice they obtained the recognition of their trade privileges from the new Nawab, Nazim-ud-Dowla. Article 5 of the treaty of 20th February, 1765, with the Nawab was nothing but a re-insertion of Article 3 of the treaty of 1763. There was, however, a complete change in the perspective after the Company had been granted 'Dewani' on the 12th of August, 1765. In the words of Firminger, the Company became the *zemindar* of the Bengal *Subah*. The economic destiny of Bengal was now guided by the Company. In their own interest, the Company started to make the slate clean and to regulate matters according to their own pattern. The Company, thereupon, rejected the Mughal practice of collecting inland customs, which they considered to have been devoid of anything like a regular customs system. A series of experiments now started to evolve a suitable system of collecting inland customs in Bengal.

13. Quoted in Roy, A. C., *The Career of Mir Jafar Khan* p 313-14.

CHAPTER II

Period of Experiments

Early Changes

After the Company had accepted the *Dewani* of Bengal, Bihar and Orissa, in 1765, various attempts were made to regularise and codify the customs laws of the country which were administered very haphazardly by the native government. It is ironical that in their attempt to reform the branch of inland customs, they realised that the evils, against which Mir Kasim had boldly struggled only to lose his *masnad*, must be eradicated without any delay. As a result of the peremptory order of the Court of Directors, inland private trade of the Company's servants had to be relinquished from September 1, 1767. The next target of attack was the abuse of *dastak* which was a sort of a canker in the blossom. The following Notification was issued on the 16th of February, 1773 prohibiting the exclusive privilege of *dastak* to Company's civil servants :

“This is to give notice that the Honourable Court of Directors, from a conviction that the most effectual means to restore and invigorate the trade of Bengal will be the opening every proper channel for its extension and giving it that general freedom which is necessary to encourage the industry and attract the attention of the natives, will no longer permit their servants of any rank or station whatever to enjoy the exclusive privilege of *Dustacks*.

In conformity to these orders, the Honorable the President and Council of Revenue at Fort William do now give notice that after the first day of Bysack or twelfth day of April next, no *Dustack*, *Ruannahs*, *Perwannahs*, Orders or immunities will be granted to any person whatever ; but an equal rate of duties will be established for all goods or merchandise belonging to the Company's servants, foreigners or natives, without distinction whatever. The Regulation for which will hereafter be made public.”

Thus, in 1773, the dream of Mir Kasim was realised by his enemies themselves. Before 1765, the Company saw the disastrous consequences of differential treatment with regard to customs duties. Differential treatment in mercantile relations breeds separatism which ultimately leads to rupture. It became the guiding principle of the Company to apply the principle of equality in taxing the trade of the country. This principle was advocated in the Notification of 16th February, 1773.

. During this period, a variety of duties on internal commerce, trade, professions, etc., could be seen which all came under the broad heading of inland customs. Apart from the *sayer*, *bazar*, *haut* and *gunge* duties, there were other duties imposed by the Company's Government. By virtue of a long usage, the *sayer* and other duties were collected by *Zemindars*. The imposts levied by the Government on the trade of the provinces of Bengal, Bihar and Orissa were of two descriptions—the Calcutta Customs or Town duties and the Government Customs or Transit duties. It is clear that before 1773, there was no separate regular department for the collection of inland customs. The *Zamindars* were allowed to collect Transit duties on goods passing through their territories. This is a peculiar set-up ; and to rectify this anomaly and for the "future establishment and regulation of the duties of the Country Government", resolutions were passed on 23rd March 1773. These were the first milestone in the codification of customs laws in the Bengal Presidency. In the first instance, it was resolved that all duties, tolls or fees, or ground rents, levied at the *gunges* should be collected as usual. But the Board reserved the right to establish new regulations regarding these duties if they thought it necessary: All road duties, whether by land or water, were entirely prohibited and the petty *chokeys* at which those duties were collected were abolished. The practice of compelling merchants to bring their goods to particular *gunges* or markets was strictly forbidden under the severest penalties. Secondly, all articles of foreign and inland trade, excepting salt, betelnuts and tobacco were now to pay a duty to the Government of $2\frac{1}{2}$ per cent., "distinct from the Company's duty paid in Calcutta and without exception to any sect or nation whatever". This clause rang the death-knell of the theory of concessions in the sphere of inland trade. To collect Transit duties, five Custom houses were established and stationed at Calcutta, Hooghly, Murshidabad, Dacca and Patna, under the control of the Board of Customs. The *rowannahs* passed at any of the above customs houses were declared to be current throughout the provinces. These *rowannahs* must be shown at each custom-house and at every other authorised station ; and on being endorsed by the Collectors, the goods should pass without "interruption or further examination than that of satisfying the Collector that the number of boats in the fleet corresponds with the number specified in the *rowannah*". This system continued for the next fifteen years when, in 1788, the reforming zeal of Cornwallis led to the abolition of Transit duties.

Abolition of Transit Duties

The customs imposed by the resolution of 1773 were considered to have operated as "an internal impost on consumption, with respect

to such articles of produce or manufacture as were not exported".¹ Numerous complaints were made by the British traders and manufacturers. In their Letter of August 20, 1738, the Court of Directors also condemned these duties. The decline of internal commerce was an accepted fact and with a view to promoting the internal commerce of the provinces, Lord Cornwallis thought it expedient to abolish Transit duties throughout the country. Acting upon the orders of the Company, dated, 3rd November, 1787, the Governor-General in Council resolved on 20th June, 1788,² that from the end of June, the duties levied at the established custom house under the denomination of Government customs should be discontinued. To prevent mistake, it was declared that the abolition was not meant for the present to extend to the duties collected at the Company's custom house at Calcutta upon imports into the town whether by land or by sea. In other words, Town duties remained untouched by the orders of the Governor-General in Council. The several establishments for collecting the Transit duties at Calcutta, Hooghly, Murshidabad, Dacca, Patna and Chittagong were abolished from the above date. All merchants were now "at liberty to transport their goods through any part of the Company's provinces of Bengal, Bihar and Orissa on this side of the Carumnassa or to export them by sea, free from all customs whatever excepting the Company's customs at Calcutta."³ Thereupon, orders were sent to all Collectors of Government custom houses to withdraw immediately all the *chokeys* or stations established to collect duties on the transit of goods. Though the Company had to sacrifice an annual revenue exceeding 10 lacs of rupees, the abolition of Transit duties was hailed by all.⁴

In place of the custom house at Patna, a new custom house was, however, established at Manjee at the conflux of the rivers Ganges and Gogra, to intercept the flow of goods to and from the dominions of the Nawab of Oudh or any country beyond the Carumnassa. For the collection of duties at Manjee, Regulations were passed on the same date. Goods imported and exported to and from the Company's territories were liable to pay a duty of $2\frac{1}{2}$ per cent on the valuation specified in the Book of Rates which would be open for public inspection at the custom house. A *chokey* was established at Chowsah to stop all boats loaded with goods or merchandise attempting to go out

1. Harington, J. H.—*An Elementary Analysis of the Laws and Regulations etc.* Vol. III, P 60.

2. See *Progs : Board of Revenue* (Customs), 1st July, 1788.

3. *Progs : Board of Revenue* (Customs), 1st July, 1788.

4. The cost of Government custom establishments for the collection of the above revenue was the following :

Dacca—1142/-, Murshidabad—1123/-, Hooghly—1277/-, Calcutta—1631/-, and Chittagong—59/-. The figure for Patna was not obtainable.

of the Company's provinces without paying the duty. Similarly, a *chokey* was established to stop all boats that would enter the Company's territories without having paid the import duty and taking out a *rowannah*. To prevent any malpractice, the Collector of Manjee was vested with the right of search. After paying the duties at Manjee, goods would pass duty-free through any part of Bihar, Bengal and Orissa, unless imported into Calcutta, where they would be subject to the Company's customs.

Controversy over the Resumption of Sayer Duties

When Transit duties were abolished in 1788, the freedom of internal commerce was very much incomplete, as the *zeminders* still enjoyed the right to collect sayer and other duties on goods passing through their estates. This practice, though tolerated, was considered by the Company's Government as prejudicial to the inland trade of the country. In their Letter of 10th April, 1771, the Court of Directors wrote : "As we have reason to believe that many *bazars* are held in the provinces, without the authority of government, and which must be an infringement of its right, a great detriment to the public collection, and a burden and oppression on the inhabitants ; you will take care that no *bazars* or *gunges* be kept up, but such as particularly belong to the government. But in such *bazars* and *gunges*, the duties are to be rated in such manner as their situations, and the flourishing state of the respective districts will admit." In the same letter the Court gave orders to abolish zemindary *chokeys* which were a positive nuisance. "Persuaded as we are," the Directors addressed, "that the internal traffic of Bengal has received further checks from the duties which are levied, and the exactions which are imposed at petty *chokies*, we positively direct, that no such *chokies* be suffered to continue on any pretence whatever, to impede the course of commerce from one part of the province to the other." The *zeminders* were, thereupon, ordered to abolish petty *chokeys* for the collection duties on goods in transit. But these orders fell in deaf ears. Lord Cornwallis, in his minute recorded on 10th February, 1790, observed that despite the prohibition, there were numerous instances of the Transit duties being levied by *zemindars* and the practice was general. Cornwallis also expressed that in the interior of the country, where the collectors were less active, the evils prevailed to a greater extent.

The question of the *zemindars*' right to collect the sayer and other petty duties came into the limelight of public discussions when the problem of permanent settlement of land was being seriously considered by the Government. Whether these rights of the *zemindars* could be snatched away by the Government, was a point of great dispute. In the con-

troverſy between Lord Cornwallis and Sir John Shore, all the aspects of the problem were thoroughly diſcuſſed and ultimately the opinion of Lord Cornwallis was accepted. Againſt the propoſition that “the *gunges*, *bazars*, *hauts* and other ſayer collections, be not included in any ſettlement with any *zemindars* ; but that for the preſent they remain under the excluſive juriſdiction of an officer appointed by the Collector,” Shore’s principal objection was that it would be “an invasion of the *zemindars* rights.”⁵ Apart from the queſtion of rights, Shore held that the take over would “multiply labour and expense, without producing any adequate convenience.”⁶ He advocated a “go ſlow” proceſs and ſuggeſted that for the preſent only the *gunge* and the *bazar* duties ſhould be appropriated by the Government. Information ſhould then be collected regarding the abuſes of the ſayer collections. If theſe abuſes could not be remedied “without a declared violation of proprietary right” and if they were of ſuch importance to “the welfare of the community as to juſtify an infringement of that right”, only then Shore would preſcribe the invasion of thoſe “ſo called” *zemindary* rights.

Lord Cornwallis differed with Sir John Shore on the queſtion of “the expediency of taking into the hands of government, the collection of the internal duties on commerce ; and allowing to the *zemindars* and others, by whom theſe duties have been hitherto levied, a deduction adequate to the amount which they now realiſe from them.” Though he admitted the proprietary rights of the *zemindars*, and that they had long held the collection of the inland duties, he obſerved that this privilege was incompatible with the general proſperity of the country.⁷ Moreover, as to the queſtion of rights Lord Cornwallis remarked, “I cannot conceive that any Government in their ſenſes would ever have delegated an authoriſed right to any of their ſubjects, to impoſe arbitrary taxes on the internal commerce of the country. It certainly has been an abuſe that has crept in either through the negligence of the Mogul Governors, who were careleſs and ignorant of all matters of trade ; or what is more probable, connivance of the Muſſulman *Amil*, who tolerated the extortion of the *zemindars* ſo that he might again plunder him in his turn.”⁸ Officials in Bengal were divided into two watertight groups. Thoſe who believed in the abſolute proprietary rights of the *zemindars*, were definitely in agreement with John Shore. The other group thought that the Government was the actual proprietor and conſidered *zemindars* to be mere officers of Government removable at pleaſure. They would not entertain any controverſy over the queſtion

5. See *Minute of John Shore* recorded on 18th September, 1789.

6. *Ibid.*

7. See *Minute of Lord Cornwallis* recorded on 10th February, 1790,

8. *Ibid* recorded on 18th September, 1789,

of the *zemindar*' right to collect Transit, Sayer and other duties. Collection of these duties by the Government appeared to them only a deviation from the Mughal practice. To them it did not at all appear to be an infringement of the rights of the *zemindars*. Lord Cornwallis believed that "no individual in a state, can possess an inherent right to levy a duty on goods or merchandise purchased or sold within the limits of his estate, and much less upon goods passing along the public roads which lead through it"⁹. But the actual grounds upon which he recommended the resumption of sayer and other duties by Government were different. His arguments were mainly the following :

- (1) The prosperity of the country depended upon the removal of all obstructions to commerce both internal and external ; and the right of the *zemindars* to collect inland duties was the chief obstruction. Every unauthorised exactions by the *zemidars* and every detention of the merchandise by them adversely affected the commercial prosperity of the country. The *zemindars* were not at all influenced by such a consideration and his only object was to exact as much as he could.
- (2) If Government took charge of the collection of inland duties on commerce, it might at all time appropriate to itself a share of the accumulating wealth of the people who would not be sensible of it.
- (3) The inefficacy of the power of Government to restrain *zemindars* from collecting these oppressive duties was a patent fact. So these abuses could be prevented only by the total resumption of this right.
- (4) Apart from the maxim of "equality in taxation," the general interests of the community required that a regular system of taxation upon the inland trade of the country should be established. This was not possible so long as the *zemindars* retained their right by virtue of a long usage.

It may be seen that the arguments of Lord Cornwallis were not based on theoretical considerations of the *zemindars*' rights, duties, status, etc. He viewed the whole thing from a practical angle. Ultimately, it was by his persuasion that Sir John Shore acquiesced in the resolution for taking the collection of these duties into the hands of Government. Attempts were, however, made to justify the action of the Company's Government, some of which were not tenable. "The imposition and collection of internal duties", it was asserted, "have from time immemorial been admitted to be the exclusive privilege of government, not exercisable by any subject without its express sanction

and consequently, it has been a well known law of the country that no person can establish a *gunge*, *haut* or *bazar* without authority from the granting powers. Grants from the sovereign or his representative, delegating this authority, as well as universal tradition prove that this right was asserted by the Mohammadan Government ; and the orders of the Honorable Court of Directors as well as repeated declarations and promulgations by the British administrations, demonstrate that this right was constantly asserted by the Company."¹⁰ It was by virtue of that supposed right that the Government now resolved to take over the collection of inland customs from the *zemindars*.

When the prohibitory orders for preventing oppression on the part of the *zemindars* were not attended with the desired effect, a resolution was passed on 11th June, 1790, "to take from the land holders the power of imposing and collecting duties altogether ; and to exercise this privilege immediately and exclusively on the part of government." The following were the principal rules for the resumption of the Sayer and other duties :—¹¹

- (1) No land-holder or other person of whatever description, should be allowed to collect, in future, any tax or duty of any denomination ; but all the taxes and duties shall be hereafter levied on the part of Government, by officers duly appointed for that purpose, under such regulations as might be passed for their guidance.
- (2) No monthly or annual payments now made, or which might be hereafter made for the use of land, or houses, shops or other buildings erected thereon, being clearly of the nature of rents and not duties or taxes, should be understood to be within this prohibition ; but all such rent were to be enjoyed by the proprietors thereto, as heretofore.
- (3) The collectors, in resuming *gunges*, *hauts*, and *bazars*, as already ordered, would attend carefully to the distinctions contained in the two preceding articles ; resuming universally whatever collections came within the first, and avoiding generally, and resumption of the rents described in the second.
- (4) The holders of all *gunges*, *bazars*, *hauts*, etc. were informed that the Government would pay them an equitable compensation adequate to the profit they were entitled to from all duties collected by them, with due authority or by usage commencing previous to the Company's acquisition of the *Dewant*.

10. Preamble to the Regulation 27 of 1793.

11. See Harington's *Analysis*, *op.cit.* Vol. III, p 29.

They were asked to exhibit before the Collectors within 3 months from a date of a public notice to be issued to that effect, the titles by which they used to levy the *gunge*, *bazar haut* and other duties, so as to enable the Government to determine on the compensation to be made to them.

- (5) All persons exacting duties contrary to those regulations were declared liable to prosecution in the Courts of *Dewani Adalut*.

When it was decided to give compensation to the *Zemindars*, certain principles were also formulated on which compensations should be made to the parties affected by the discontinuance of the privilege of collecting inland duties. These principles were, as stated in the preamble to the Regulation 27 of 1793 :

Firstly, all instances of the exercise of the privilege without the sanction of the Government were illegal usurpations. Without having any just claim to a compensation, these usurpers would be made answerable for the amount unlawfully levied by them. As, however, the Company had limited their retrospection in similar cases to the period of their accession to the *Dewani*, this principle was adopted only with regard to collections commenced since that period.

Secondly, all collections made contrary to any prohibitory orders of the Government were unauthorised exactions, for which no compensation would be made to the parties who had benefited by them.

Thirdly, the condition of particular persons reduced to distress by the deprivation of the income they had received from the duties, though unauthorised, was a separate consideration, unconnected with the question of right. This was reserved for determination as cases might occur.

Fourthly, the holders of *lakheraj* land or land exempted from the payment of public revenues, who had received the sanction of the Government to the establishment of *gunge*, *bazar* and *hauts* on their lands, or in other words, who had been authorised to exercise the privilege of collecting duties thereon, were deemed entitled to a full compensation for the resumption of such privilege, adequate to the annual profit they derived from it.

Fifthly, the holders of *malguzary* land or land assessed for public revenue, who had been permitted to collect *gunge*, *haut*, *bazar* or other duties on their lands, were also considered entitled to a full compensation for the profits they enjoyed from such collections. These profits having, by a

general regulations, been limited to one—tenth of their net receipts, an equivalent to this proportion was considered the compensation due to them.

With the above rules and principles, the Governor-General in Council ordered to carry out the intentions of the resolution of 11th June 1790 with immediate effect. The whole deal was, no doubt, a fair one and every attention was given to execute the reform with the least possible injury to individuals affected by it. There was the indication that the Government was bent upon eradicating the evils that existed since the days of the Mughals.

Abolition of Town Duties

After the resumption of Sayer, attention was diverted to the Town duties at Calcutta. These duties also denominated as the Calcutta customs had a complicated origin and were said to have been collected by the Company by virtue of their ancient factorial rights. These duties were levied on all goods whatever, imported into Calcutta by land or by water whether for consumption in the town or for the purpose of being afterwards exported from it. It is evident from records that before the attack of Calcutta by Nawab Siraj-ud-daulah a commission of 5 per cent on all sales of European houses was attempted to be levied as Town duty.¹² There was a stiff resistance to the levy and the European inhabitants of Calcutta succeeded in 1757 in securing the order from the Court of Directors for its relinquishment. "Assuring all the inhabitants of Calcutta", the Court ordered, "that we have a tender regard for their case, and do therefore consent that the said duty be laid aside."¹³ When a new customs system was established in 1773, Town duties or Calcutta customs appeared with the Government Customs or Transit duties.

As a result of the directive from the Company's authority in England, when the Transit duties were abolished in 1788, the Governor-General in Council considered the orders of the Company and determined that they were not meant to be extended to the Town duties of Calcutta. Thus, after 1788, Town duties were allowed to continue as usual. The rules for collecting Town duties of Calcutta were slightly modified by Regulation 42 of 1793. In Section II it was again asserted that merchants and other persons were at liberty to transport goods from one place to another within the limits of the provinces of Bengal, Bihar and Orissa, free from all duties and tolls whatever. But from this rule were excepted the goods imported into the town of Calcutta which would pay the Town duty there. A custom house was established

12. Sterndale, R. C.—*An Historical Account of "The Calcutta Collectorate"* etc. p 49.

13. *Ibid.*

at Calcutta for the collection of these duties on goods imported into the town by sea or land. The collection of these duties was placed under the charge of an officer who was styled Custom Master of Calcutta. From a statement of Town duties in 1794 we find that these duties were charged¹⁴ :

On Goods Imported from the interior of the country

Piece Goods	...	2 per cent
Raw Silk	...	2 „ „
Cotton Thread	...	1 „ „
Gruff articles (grain excepted)		4 „ „

On Goods Imported from Sea

From Europe :	On English	4 per cent
	Ships	on the Invoice cost.
	On Foreign	4 per cent upon a
	Ships	Calcutta value estimated
		at 60 per cent on the
		Invoice cost.

From places within the Company's

Chartered limits :	4 per cent on the amount
	of the estimated Calcutta
	value.

There was a great resentment among the merchants as a result of the 4% levy on English Ships importing goods in Calcutta. Especially, the English merchants were greatly inconvenienced when the duty on goods imported in foreign settlements in Bengal was fixed at 2½%. As a result, many unscrupulous merchants resorted to the practice of depositing their goods at foreign settlements, bringing only musters to Calcutta. Mr. Thomas Law, member of the Board of Revenue pointed out in his minute recorded on 3rd September, 1790 that if these goods could escape the Calcutta customs by conveyance to ships under foreign colours, it was very natural that only a few would pay the penalty of fair dealing under the British flag.¹⁵ Appreciating the argument of its member, the Board of Revenue, thereupon, made a representation to the Governor-General in Council. The duty collected on inland imports of 4% on gruff goods and 2% on piece goods appeared to the Board to be a virtual export duty on goods brought into Calcutta for the purpose of exportation by sea and consequently not consumed in the town. The Board, therefore, prayed that a regulation should be passed exempting goods imported into Calcutta, for the purpose of exportation from the Town duty levied at that time.¹⁶

14. Progs : Board of Trade (Customs) No. 3 of 25th September, 1794.

15. Progs : Board of Revenue (Customs) 3rd September, 1790.

16. Progs : Board of Revenue (Customs) 3rd January, 1791.

Being impressed by the representation of the Board of Revenue, the Governor-General in Council wrote a letter on 6th March, 1793, to the Court of Directors, advocating the abolition of Town duties.¹⁷ It was clearly pointed out that as the foreign settlements traded duty free, they got an advantage over the British and other merchants trading from the port of Calcutta. The Governor-General in Council suggested that the Government customs of $2\frac{1}{2}\%$ should be re-established. This duty was collected on the cargoes of all ships entering or going out of the river Hooghly whether importing at any of the foreign settlements or at Calcutta. "By restoring this suspended duty", it was asserted, "and discontinuing the Calcutta duty, the British merchants would be relieved from the partial tax which they now pay and all nations trading to Bengal would be placed upon the same footing. As the first mentioned duties would be levied upon the cargoes of all ships when landed or exported, they would be collected with facility and a great inducement would be removed for merchants to trade from or deposit their goods at the foreign settlements in preference to Calcutta." Though the Governor-General in Council anticipated that objections were likely to be raised against their proposal of re-establishing the general export and import duty of $2\frac{1}{2}\%$, yet, in the greater interest of the British merchants they requested the Directors to consider their proposal seriously.

The Court of Directors accepted the proposal of the Governor-General in Council and expressed, "we have reason to believe that during the continuance of the former (the Town duty), piece-goods brought into Calcutta were often entered and suffered to pass at a valuation far below what it ought to have been, which not only injured this branch of our revenue, but also prevented our ascertaining the real quantity manufactured of each species of piece-goods, a very necessary and important point of information."¹⁸ To give effect to the directions of the Court of Directors, Regulation 39 was passed on 22nd May, 1795, Section 2 of which abolished the Town duties levied on all goods and merchandise imported into the town or port of Calcutta. With effect from 1st June, 1795, a general import and export duty of $2\frac{1}{2}\%$ was imposed under Section 3 of the above regulation.

Revival of Transit and Town Duties

The relinquishment of Transit and Town duties and the abolition of Sayer and other duties (which would be described in the subsequent chapter) entailed a great financial loss. Added with this, the Company had to pay compensation to the *Zemindars* and proprietors who benefited from the collection of Sayer, *gungē*, *bazar* and other duties. In a period

17. Progs : Board of Trade (Customs) No. 2 of 25th September, 1794.

18. Progs : Board of Trade (Customs) No. 6 of 23rd September, 1794.

when the Company was passing through a hard time to consolidate their position and power in India, added financial resources were a vital question to them. On the abolition of the Sayer duties, proclamations were issued in the several provinces in which it was declared that the Government reserved the right and power to impose duties on certain articles when imported into the principal towns and cities in lieu of the abolished Sayer.¹⁹ Financial urgency ultimately compelled the Government to pass Regulation 11 of 1800 by which the duty on export and import was increased from $2\frac{1}{2}\%$ to $3\frac{1}{2}\%$, in pursuance of an order from the Court of Directors "that an additional duty of one per cent be levied on the trade of India at their several presidencies". Even this increase did not solve the financial problem of the Company which now seriously considered the expediency of the revival of Transit and Town duties in the Bengal Presidency.

On 1st April 1801, Mr. G. H. Barlow, Chief Secretary to the Government wrote to the Board of Trade that the Governor-General in Council had decided upon re-establishing Transit and Town duties in Bengal with a view to improving the public revenue.²⁰ The Board of Revenue was asked to report on the proposals of the Governor-General in Council embodied in two draft regulations. With due consideration of the recommendations of the Board of Revenue, Regulation 11 of 1801 was passed which re-established Transit duties at the augmented rate of $3\frac{1}{2}\%$. The custom houses of Hooghly, Murshidabad, Dacca, Chittagong and Patna, together with that of Calcutta were once again established to collect Transit duties on goods throughout the provinces of Bengal, Bihar and Orissa. Thus, the once discredited custom system with all its paraphernalia—*chokeys*, *darogahs*, *rowannahs* etc., appeared in the history of inland customs.

In lieu of the Sayer and other duties which had already been abolished, Town duties were re-imposed by Regulation 5 of 1801, passed on 14th May, 1801. Under Section 2 of this regulation, a custom house was established at Calcutta for the collection of Town duties levied on goods imported into the town of Calcutta either by sea or from the interior of the country. With certain exceptions, a duty at the rate of 4% was levied on the Calcutta price of the goods imported in the town of Calcutta by sea. A similar duty was charged on the Calcutta price of a large number of articles imported into Calcutta from the interior of the country. Apart from Calcutta, these duties were collected in other principal cities and towns of Bengal. When these arrangements were made in 1801, the custom house at Manjee was withdrawn and by Regulation 10 of 1801, these rules were extended to the territory of

19. Harington's *Analysis*, *op. cit.* Vol. III, p 61.

20. *Progs : Board of Trade (Customs)* No. 1 of 8th May, 1801.

Benares. Immediately after the passing of the above regulation, there arose a controversy over the word "Benares". Mr. Jacob Rider, Collector of Government Customs at Benares wrote to the Board of Trade that if the word meant the name of the city, then it confined him to the collection of Town duties on the articles imported in the city only.²¹ But the bulk of the articles entered the mart of Mirzapur, the towns of Gazipur and Jaunpur near the limits of the city of Benares. The Collector interpreted the word Benares as the "Zemindary of Benares" or "the cities and towns in the Zemindary of Benares." The Board of Trade, however, gave specific instructions to the Collector to interpret the word "Benares" as merely the "city of Benares."²² On the representation of the Board of Trade, the Town duty limits of the city of Benares were, later on, extended to the cities of Mirzapur, Gazipur and Jaunpur.

It is evident that by the revival of Transit and Town duties the Company's Government could improve the public revenue. The net proceeds of the inland customs collected at the custom houses of Calcutta Patna, Benares, Murshidabad, Dacca, Chittagong and Hooghly from 1st May 1801 to the 30th April 1802 the first year after the revival of these duties—were the following²³ :

Calcutta	...	Sa/Rs. 1563941
Patna	...	„ 370394
Benares	...	„ 485399
Murshidabad	...	„ 211854
Dacca	...	„ 55990
Chittagong	...	„ 1774
Hooghly	...	„ 61781
		Total Sa/Rs. 2751133

It is interesting to note that professing utmost anxiety for the freedom of internal commerce a few years ago, the Company now remained satisfied when a large amount of revenue poured into its treasury. Behind the impressive facade of public revenue, the so-called sincere and benevolent intentions disappeared once again. The internal commerce of the country, which was temporarily unshackled, was again put in chains and the fuller economic growth was arrested for the time being.

Arrangements for the Ceded and Conquered Provinces

When the Ceded and Conquered provinces were included in Bengal, separate arrangements were made for the collection of inland

21. *Progs* : *Board of Trade (Customs)* No. 6 of 2nd October, 1801.

22. *Ibid.* No. 8 of 2nd October, 1801.

23. *Progs* : *Board of Trade (Customs)* No. 6 of 24th September, 1802.

customs in these areas, and the duties levied there were not credited in the account of the Bengal custom-houses. It is peculiar that even after these territories had been acquired by the Company, the old system of the country government was retained. Transit duties, also known as *Rahdari* duties, were collected on the articles of trade on their passage from district to district. These duties were still a branch of the Sayer duties, no portion of which, however, appeared to have been consolidated with the land revenue when the original settlement was made by the Company in the Fusly year 1210. The Lt. Governor of the Ceded and Conquered provinces reported to the Governor-General that the mode of collecting these duties and the numerous establishments required for that purpose were highly vexatious and oppressive to the merchants and traders, and expensive to the Government.²⁴ In that report, he remarked that on these grounds, he was determined to abolish all Transit duties in these provinces and to establish a regular custom house duty. With a view to removing these obstructions to the free internal commerce of the country and of rendering the collections of the duties payable to the Government more easy to the traders and others the Governor-General in Council passed Regulation 38 on 24th March 1803. All duties under the denomination of Sayer, *Rahdari* (Transit), *Zemindary* or under any other denomination, imposing a tax on the Transport, export and import of goods or merchandise of any description, through, from or into the Ceded and Conquered provinces were abolished. In place of these inland duties, regular government customs on export and import of goods were imposed. Strangely, however, under Section XV, the *bazar* and *gunge* duties were continued to be levied at the usual rates on the goods sold in the *bazar* and *gunges* of these provinces. The measure was hailed by the mercantile community of the area and the principal merchants of Kanpur and Allahabad admitted that the effects of this arrangement would be highly beneficial to the general commerce of the country.²⁵ The Lt. Governor firmly believed that the immediate diminution in the gross collections of that branch of revenue would be nearly repaid by a reduction of establishments and would be speedily and amply made good by the increased trade of the country.²⁶

Passed with all good intentions, Regulations 38 of 1803 did not function very satisfactorily. Despite the fact that no considerable decrease occurred in the department of customs by the abolition of Transit duties, the Government found it necessary to pass another regulation in 1804. Moreover, the retention of the *bazar* and *gunge*

24. *Progs : Board of Trade (Customs)* No. 2 of 18th April, 1803,

25. *Ibid.*

26. *Ibid.*

duties was found objectionable when the Sayer and *Rahdari* duties were abolished by Regulation 38 of 1803. Section II of Regulation XI passed on 14th December, 1804, rescinded Regulation 38 of 1803 for the abolition of all *Rahdari* or Transit duties in the Ceded provinces. The collection of *bazar* and *gunge* duties was also discontinued by the present regulation. The regulation prescribed a modified government customs on the import and export trade of the Ceded and Conquered provinces. Custom houses were established for the purpose of collecting these in the cities of Allahabad, Furrackabad, Bareilly and Agra, and in the towns of Gorruckpur, Moradabad, Kanpur, Etawah, Coel, Meerut and Saharunpur, together with those in the principal towns in the district of Bundelcund. *Chokeys* were established on the principal routes, *ghats* and stations where the goods of the merchants could be detained for examination.

There was a considerable decrease in the revenue after the abolition of the *bazar* and *gunge* duties. To replenish this deficit, Town duties were levied on certain specified articles imported into the cities and principal towns and Regulation 6 of 1805 was passed on 27th June 1805 to that effect. The introduction of the Town duties could not, however, secure an adequate revenue in lieu of that derived from the *bazars* and *gunges*. Therefore Charles Lloyd, Collector of Government Customs at Moradabad suggested an extension of the collection of Town duties.²⁷ In favour of his suggestion, he had two arguments:²⁸ First, Government would sustain a considerable loss by the present limitation being continued. Second, if the Town duties were partially levied, it might tend to diminish the trade at the principal cities, subject to these duties. It would perhaps be shifted to the cities equally large where no Town duty was levied.

The branch of customs revenue in the Ceded and Conquered provinces was in such a deplorable state that it attracted the serious notice of all concerned. Allegations were made by different individuals that the commercial intercourse with these provinces was checked by numerous obstacles.²⁹ In some instances, the duties were very heavy and were greatly discouraging the trade in particular articles. The tax itself was rendered more burdensome by being subdivided and collected successively at different custom houses. The frequent detentions which took place both for this purpose and for the examination of goods passing through numerous *chokeys* operated as a further charge upon the trade. Moreover, the rates of duty and their application in many cases were ill-defined and ill-understood. The doubts and disputes which

27. *Progs*: Board of Trade (Commerce) No. 7 of 8th April, 1807.

28. *Ibid.*

29. *Progs*: Board of Trade (Customs) No. 6 of 13th November, 1807,

arose in consequence tended further to discourage commercial adventure. On a careful examination of these allegations, the Commissioners of the Ceded and Conquered provinces, Messrs. Cox and Tucker—submitted a report on 29th September, 1807 with certain basic propositions.³⁰

The result of their enquiry led them to express the opinion that the rules prescribed for the collection of customs were not so clear and precise as the nature of the case demanded. Public taxes should not in any case admit of a doubt with respect to the objects to which they are intended to apply. The operation of the customs, therefore, should be so clear and manifest as to be intelligible to the meanest individual. But the Commissioners found that the regulations for the collection of customs were not at all simple and clear. They observed that the law should not only be clearly defined but it should regulate customs in such a manner that no injury is inflicted on the agriculture and commerce of the country. Apart from the general interests of commerce, they had also an eye to the branch of land revenue which was very likely to be affected if obstructions were made to the circulation of agricultural produce. To prevent or to check the transit of commodities was to limit their production and in suppressing their produce it was sufficiently evident that the Government would be deprived of various sources of future revenue. The Commissioners also submitted a draft regulation for the future guidance of the collection of customs. The basic propositions of the Commissioners relating to the customs of the Ceded and Conquered provinces were principally the following :

- (1) *The entire abolition of the Town duties with a view chiefly to relieving the country from the inconvenience of a tax which was not productive.* The net amount of Town duties realised between 1st May 1806 and 30th April 1807, was only Rs. 111386 (from this was to be deducted the amount of the establishment at Bundelcund and Moradabad which had not then been communicated).
- (2) *Minimising the evils resulting from the detention of goods.* To prevent unnecessary detention the number of *chokeys* should be strictly regulated and the *chokeys* must be confined to certain distances from the custom house. Moreover, the native officers employed at the *chokeys* should not be entirely depended upon.
- (3) *Payment of the whole duty at one stage.* To provide for easy transit of goods merchants should be required to advance the whole duty at once rather than submit himself to the necessity of making repeated payments at several custom

houses for which purpose he must either send an agent with the goods or effect remittances at some expense and inconvenience.

- (4) *Consolidation of the duty to be paid.* Upto that time, a merchant was obliged to pay virtually two duties—one duty on account of the Government and other as a sort of commission for the benefit of the Collector. If the rate of duty could be raised without injury to the commerce and to the general interests of the country, it would be advisable to make the collection once. Instead of subjecting the merchant to the inconvenience of satisfying two separate demands it would not be unfair to consolidate the duty and to remunerate Collectors by a commission on the revenue realised by them. It would not necessarily involve a sacrifice of the revenues because it would affect the mode of making the collection only. The merchants would also prefer making one single payment if the sum in the aggregate be the same or nearly the same.
- (5) *Alteration in the rates of the customs in particular instances.* This was proposed to afford every encouragement to the consumption of articles of British produce and manufacture in the newly acquired territories.

While making suggestions, the Commissioners had always in their mind the intention to levy as high a revenue as could be drawn either from the external commerce or the internal consumption of the country, without injuring it and checking its agriculture. With that end in view, they proposed to establish one general duty which was not likely to be evaded. This general duty should be 10% on the transit trade to be paid at one place, and no barrier or obstacle should afterwards exist to prevent the conveyance of the article to any part of the country. Though the Commissioners admitted that there would be a temporary reduction in revenue, they were confident that by relieving the trade of the country from the existing burdens it would gradually increase. Moreover, the alterations proposed by them calculated to promote the agriculture of the country and thereby its land revenue.

Resulting Defects and Difficulties

If we analyse the customs regulations in force in the Bengal Presidency before the consolidation of customs in 1810, we shall find that from the point of view of revenue, they were quite successful.³¹ But in the practical operation, they revealed certain grave defects and difficulties which could not escape the notice of all concerned. The

31. See Appendix—A.

observations of the Commissioners in 1807, which were applicable to the whole of the Presidency, had clearly shown that the old system was like a spent-up bullet, incapable of bringing commercial and general prosperity to the country. It is interesting to note that the Collectors and the English officers of the Government used to heap the discredit upon the poor native officials, quite a large number of whom was complimented with the words like “dishonest”, “extortionate”, “unreliable”, “rapacious”, etc. It was also said that the allowances of the native officers and other customs officials were not adequate to the responsibility of their respective situations which adversely affected the management of customs. None can deny that there was an element of truth in the above allegations, but the Company’s government in this country could not accept the simple fact that the main evils were inherent in the system itself and not in the personnel who were working under it.

Section XIV of Regulation XI of 1801, for instance, created a lot of difficulties. It was specified in that clause that all *rowannahs* should be considered to be in force for one year only. Merchants who took out *rowannahs* for a specific quantity of goods, disposed of the same in separate quantities to various other merchants. The merchants purchased the goods for importation within the limits of the several *chokeys* under a particular custom house. On passing a *chokey*, the *darogah* would stop the goods and demand a *rowannah*. The merchant would argue that the goods were bought from a merchant who had already paid the duty and obtained the necessary *rowannah*. The *darogah* would not let the merchant go and demand fresh duty. The point of dispute in such a case was whether these goods would be subjected to fresh duty when the period of the original *rowannah* did not expire by that time.³² Though the Board of Trade referred to clause first, Section XV of Regulation XI of 1801 for guidance in such cases,—“that a merchant desirous of dividing a despatch of goods into small quantities after having taken out a *rowannah* for the whole is entitled at any of the custom-houses to as many *rowannahs* as he may require free of duty upon his identifying the goods and surrendering the original *rowannah*”—it provided no solution to the problem at all.³³ It opened an avenue for the malpractices on the part of the custom officials.

Difference in the interpretation of the letter of law, which was often vague on many points, sometimes caused a great inconvenience to the merchant. A dispute arose in Mirzapur on the question whether *rowannahs* could be renewed more than once. The law on the point was that “should a merchant be desirous of keeping his goods for a better market longer than the period for which the *rowannah* is current, he

32. *Progs: Board of Trade (Customs)* No. 7 of 17th November, 1801.

33. *Ibid.* No. 8 of 17th November, 1801.

shall be entitled to an exchanged *rowannah* for six months longer, on oath being made by the owner to the identity of the goods, or satisfactory proof thereof being obtained and the old *rowannah* being surrendered." Under this clause, the *darogah*, acting under the authority of the Resident at Benares and subsequently under that of successive Collectors of Customs, used to grant renewed *rowannahs* at the expiration of the second, third and so on until the goods were exported or disposed of for home consumption. But the new Collector of Mirzapur in 1802 interpreted the clause in a different way and ordered that a *rowannah* should not be renewed more than once. Fresh duties should also be paid upon goods for which a *rowannah* was asked at the end of the second period of six months. The merchants of Mirzapur resented this order. Though this question was discussed in a suit against a *darogah* of customs, the decision passed by the acting judge of Mirzapur district could not provide for a final determination of the general question. The officers of Mirzapur continued to require payment of duties for which traders had not been held liable before.³⁴ Cases of the same nature were also reported from other parts of the Presidency.

Difficulties were experienced when in certain cases, rules prescribed by the customs regulation could not be strictly adhered to for obvious reasons. Experience had proved that if the letter of the ambiguous customs regulations was always rigidly followed, trade and commerce would immediately come to a stand still. Accommodation was necessary to facilitate business transactions. A very intriguing problem continued to vex the customs authority when *rowannahs* issued without the seal or the signature of the Collector of Customs were discovered. Mr. Robert Bathurst, Collector Government Customs at Furrackabad reported to the Board of Trade that several collectors in the upper provinces had almost reduced the above mentioned mode of issuing *rowannahs* to a general system.³⁵ Similar reports came from Mr. Grant Collector of Government Customs at Kanpur, and other Collectors in the Upper provinces.

Under clause 5, Section XXVI of Regulation II of 1804, it was required that every *rowannah* should be signed and sealed by the Collector or Deputy Collector. These *rowannahs* were considered to be in force for one year calculating from the date on which they were issued. But the *rowannahs*, which were discovered, were issued for a

34. Progs: Board of Trade (Customs) No. 11 of 5th February, 1802.

35. Ibid. No. 4 of 29th May, 1806.

From Bareilly Custom house 58 such *rowannahs* were issued, from Saharanpur 22, and from Gorruckpur 7. Figures for other stations are not available.

period of 6 months. From the legal point of view, the practice appeared definitely to be highly irregular. The Board of Trade, thereupon, issued a circular letter order to all the Collectors of Government Customs not to resort to such irregularity. These *rowannahs* were, however, duly registered and the duties on the goods specified in it had been regularly brought to the credit of the Government. In their replies, the Collectors emphasised that the practice of issuing *rowannahs* without seal or signature of them arose out of an urgent necessity.³⁶ The Collectors of Government Customs had also to discharge their duties as Collectors of Land Revenue. Without any deputy or assistant, these Collectors authorised the *sudder darogah* to grant *rowannahs* without their seal or signature, while they were engaged in the land settlement. Thus, with a view to preventing delay in the issuing of *rowannah*, the rules of the regulation could not be rigidly observed.

Another controversial question was whether goods passing from one place to another within the limits of a particular custom house would be liable to duty. In a case, which came upto the Magistrate of Dacca for decision, it was held that no duty could be levied on such goods. To protect the merchants from unauthorised taxation, the Magistrate issued a notification on 29th November, 1801.³⁷ It was stated that all articles produced or made within the limits of the Dacca Custom house and not sent without the above limits, should not be required to pay any duty. No *rowannah* would be required to cover such goods and they should freely move from one place to another situated within those limits.

The customs authority at Dacca declined to accept the above construction of the Magistrate and referred the matter to the Board of Trade.³⁸ They argued that it would encourage the merchants to resort to evil practices. While going from one part of the country to another, the merchant would say that he was going to and from places situated within the limits of the customs house and so the officers must stand aloof. When he came into the limits of the next custom-house, he said the same story again. Thus without paying any duty whatever, he would convey his goods wherever he pleased. The confusion regarding the interpretation of the term "limits of the *chokeys*" in Regulation II of 1801, added further complications to the above question.

Fortunately, however, the Board of Trade upheld the decision of the Magistrate of Dacca and ordered the Collector of Government Customs at Dacca not to levy duties any more on goods passing from one place to another within the limits of the custom house.³⁹ Similar

36. *Progs : Board of Trade (Customs)* No. 4 of 29th May, 1806.

37. *Ibid.* No. 36 of 12th January, 1802.

38. *Progs : Board of Trade (Customs)* No. 35 of 12th January, 1802.

39. *Ibid.* No. 38 of 12th January, 1802.

instructions were given to other Collectors. Apart from these defects resulting from the working of the customs regulations, there were other inherent evils which seriously impeded the internal commerce of the country. The very principle to tax this trade was defective. Injuring the internal commerce and agriculture, the system of customs before 1801 offered numerous opportunities to the merchants as well as customs officials to hinder the economic growth of the country. While the poorly paid customs officials resorted to extortion, the merchants strained their nerves to find out new openings for the evasion of duties. It was the general practice with all mercantile-men in the country to carry on their trade operations through the medium of "*Biswas*" or agents.⁴⁰ In many instances, the sole practice of these agents was to take out *rowannahs* a false pretext and to dispose them of to the merchants. However, the whole system was moving in a vicious cycle and no single person or authority was responsible for the general commercial degradation. Only a complete renovation could remove the evils which were eating into the vitals of the commercial life of the country.

Prelude to the Consolidation of Inland Customs

The report of the Commissioners of the Ceded and Conquered provinces in 1807, relating to inland customs was an eye opener to the Government. The defects of the existing system came into the lime-light of public criticism. The propositions of the commissioners were applicable to the whole of the Bengal Presidency and it was urgently felt that a thorough revision of the code of inland customs was necessary. With that end in view, the Government appointed a Finance Committee in June 1808 to revise the rules for the collection of inland customs and Town duties in the Bengal Presidency (including the Ceded and Conquered provinces).⁴¹ The report of this Committee, submitted on 15th January 1809, was a prelude to thorough changes in the branch of inland customs.

At the very beginning, the Committee expressed that the rules by which the collection of inland customs and Town duties was conducted, were essentially faulty. To summarise the objections and criticisms of the committee, we find the following :

- (1) The complex system of multiplied taxes (already referred to in the report of the Commissioners) was objectionable not

40. *Ibid.* No. 14 of 20th April, 1804.

41. The Committee consisted of the following members :

Messrs. J. Lumsden, H. Colebrooke, G. Udny, H. G. Tucker and W. Egerton. For the report of this Committee, see *Miscellaneous Records (Bengal)* relating to commerce, customs, salt and opium,

only because it was harassing to the people, but it greatly increased the charges of collection.

- (2) When the duties were successively levied on the same article at different places from Calcutta to the Jumna, an accumulation of those taxes was the result. This burden fell very unequally on the inhabitants of different provinces under the Bengal Presidency. The heaviest burden fell on the Ceded and Conquered provinces where the consumption and produce were more heavily taxed than in the Lower provinces. This unequal distribution of public burdens was contrary to the sound policy which should be followed by the Government.
- (3) The harassing interruptions under the existing system of successive collections discouraged commercial intercourse and obstructed the general improvement in agriculture and wealth, which extensive intercourse in internal trade was calculated to promote.
- (4) The numerous custom *chokeys* required the employment of a vast number of native officials, whose maintenance was a burdensome charge on the revenue. This alone was a forcible objection to the mode in which the collection of customs was conducted. The objection was more applicable to the province of Benares and the Ceded and Conquered territories.
- (5) The great variety of articles of small value, which were subject to the payment of inland customs and Town duties was also another ground of objection to the existing system. If petty traffic was interrupted and travellers detained for a paltry tax upon a trivial article, it would be extremely harassing for the subjects, while the state would derive no benefit.
- (6) By a misinterpretation of certain terms like "spices" "household furniture", etc., duties were levied on many articles which were not mentioned in the list of articles subject to inland customs. One would be surprised to know that brooms of cocoanut leaves, grass, chalk, slips of paper, potatoes and poison were reckoned among "spices". Straw, wearing apparel, umbrellas, and silk bracelets were ranked as "household furniture".

The above objections and criticisms of the Committee of Finance prove that it was essential to provide effectual safeguards against the continuance or repetition of the abuses alluded to. The Committee thought that "the credit and reputation of the Government no less than the happiness and ease of the people enjoin the abstaining from unprofit-

able and vexatious taxes and withholding the public officers from oppressive and undue exactions, else the people are harassed at home and the Government is calumniated abroad." While proposing the revision of the existing regulations for the collection of inland customs and Town duties, the Committee was guided by the following principles :

First, That the duties should be *consolidated* and that they should be fixed for each enumerated article or description of merchandise at such rates as the commodity was considered able to bear in the existing state of commerce.

Secondly, That no additional tax or duty should be levied for the benefit of the Collector of Customs. But, his allowances should be charged to the Government.

Thirdly, That merchandise whether imported or the produce of country, after paying the prescribed duty, should be liable to no further tax in the form of a Transit duty within the territories subject to this Presidency during the period for which the *rowannah* was current.

Fourthly, That in general, goods which were subject to duties on importation or transit, should not be liable to a duty on consumption in the form of a Town duty.

Fifthly, That Transit duties should be collected at the custom houses only, and that the number of these should be reduced as far as might be consistent with the object of subjecting the foreign and inland trade of the country to the payment of duty once either in transit or on importation and exportation.

Sixthly, That the chokeys should be confined to the immediate vicinity of the custom houses, for the sole purpose of preventing goods passing the station of the custom house without either paying duty or exhibiting a pass from another custom house.

Seventhly, That goods of trifling value should be excluded from the enumeration of commodities liable to customs.

Lastly, That no duty should be collected at the inland custom houses on any unenumerated article.

Apart from setting forth the above basic general principles, the Committee suggested certain concrete provisions and submitted a draft regulation to the Governor-General in Council. The Committee did not, however, condemn the very principle of levying customs upon inland trade and consumption of the country which was the genesis of all evils. Their suggestions aimed at mitigating the abuses and malpractices that resulted from the working the existing regulations. For that we may say that the recommendations of the

Committee of Finance in 1809 were not essentially revolutionary. The only significant renovation suggested was the *consolidation of inland customs*. The other recommendations were quite commonplace.

To reduce the number of custom houses, the Committee proposed to abolish the custom houses of Gorruckpur, Banda, Etawah, Meerut, Aligarh, Moradabad and Barielly. The stations proposed were Saharanpur and Agra for the Jumna, Furruckabad and Kanpur on the Ganges, and Allahabad at the confluence of those rivers. In the province of Benares, two custom houses instead of four should be retained. In Behar and Bengal, the number of custom houses was already so moderate that no further reduction was necessary. The *chokeys* should not extend beyond four miles from these custom houses, except in particular circumstances of local situation. At Hooghly, for instance, it was necessary to advance the *chokeys* to a sufficient distance to embrace the foreign settlements. At Agra, they were represented to be necessary for securing the duties on salt. At Dacca, they might be requisite as far as Naraingunge or to the banks of Meghna on account of the navigation of that river. It was not necessary or expedient to establish *chokeys* under any custom-house on routes not greatly frequented. The member of the Committee thought that so long as the taxes were moderate, travellers would not be diverted from the common and best routes to evade the duties by conveying their goods at a greater charge by unfrequented ways.

It was proposed that, in general, duties should be levied only once. To give effect to this rule, it was necessary to grant *rowannahs* on payment of these duties. The *rowannahs* should remain in force for the period of one year and these *rowannahs* must be surrendered and cancelled when the goods reached their destination. Articles which were not the produce of the country, but exclusively imported by sea, must be allowed to pass inland without question, and for that purpose *maafee* or free *rowannahs* should be granted. To protect other goods in transit and a further taxation, *rowannahs* must be produced and the goods should be identified. A *rowannah* of which the period might expire before the goods were disposed of, or have reached their destination, must be produced for renewal. If a merchant found it necessary to subdivide large despatches of merchandise, he should be entitled to exchange *rowannahs* for the separate parcels on delivering up the original *rowannah*. In order to put some check on the practice of subdividing and renewing *rowannah* and to indemnify Government for the additional expense incident to it, an extra duty of half per cent might be levied on granting exchanged and renewed *rowannahs*. It was also proposed to collect a small duty on *maafee rowannahs* for the purpose of defraying the charges attendant on the issue of these *rowannahs*.

The recommendations of the Finance Committee relating to the Town duties are found in a separate head. Even in this case, the Committee was guided by the general principles laid down by them. The difficulty faced by the Committee regarding Town duties was the absence of statistical figures. "In order to form any judgment", it was remarked, "of the probable produce of a tax upon consumption, it is necessary to estimate the number of consumers ; and we acknowledge that we do not possess any materials which enable us to estimate the accuracy and confidence the population of the country". Still, the Committee recommended the imposition of Town duties on a large number of cities and towns.⁴²

The mode of collecting Town duties proposed by the Committee was definitely a retrograde step, especially when they sought to free people from harassment and oppression. It was suggested that the Town duties should be annually farmed for the period of 12 months, and proposals should be previously invited by public advertisement. The farmer should be required to give good security and the amount engaged for should be paid into the Collector's treasury by equal monthly instalments. On the strength of a "*perwannah*" granted to him, the farmer would collect the duties at prescribed rates. In case of any exaction by him or by the persons employed by him, from individuals beyond those rates, he must forfeit 3 times the amount exacted and there should be a written engagement to that effect. The Collector should be empowered to hear complaints of exactions by the farmer and to fine on enquiry.

The farmer should be authorised to collect Town duties at the entrances of the town or city or at particular stations on the principal roads leading to it. He should also comprehend the suburbs of the city as well as all *gunjes* and *bazars* in its immediate neighbourhood. To prevent harassing demands and exactions upon articles brought into the town for domestic use and not for sale, as well as unnecessary interruption of passengers on pretence of search, the farmer should be restricted from collecting duties upon small quantities not imported for sale. Should the merchant and farmer agree mutually on a compromise of the duties on articles to be imported during a given period, without weighing or otherwise examining the articles, the parties were at liberty to make such compromise.

42. The duty was proposed to be imposed on the following towns and cities :— Calcutta, Benares, Murshidabad, Patna, Dacca, Allahabad, Kanpur, Moradabad, Gaya, Mirzapur, Burdwan, Comilla, Dinajpur, Hooghly, Chittagong, Jessore, Krishnanagar, Midnapur, Nattore, Nudurabad (Mymensingh), Purnea, Rungpur, Sylhet, Arrah, Bhagalpur, Chuppra (Sarun), Muzaffarpur (Tirhoot), Aligarh, Banda, Goruckpur, Meerut, Mynpoory and Saharanpur.

In the case of Calcutta, the Committee apprehended disputes between the native farmers and the European inhabitants. For this, it was recommended that the Town duties in Calcutta should be collected by the existing agency. Though with due restrictions farming system was generally recommended, Government, according to the recommendation of the Committee, would be at liberty to collect the tax in any other city or town through the agency of its own officers instead of letting it to farm.

It will appear from the tenor of the report of the Finance Committee, that the most important consideration was not to unshackle the suppressed inland trade of the country, but to accumulate revenue from a properly managed and regulated commercial intercourse with the country. They sought to simplify the system and not to abolish it for all times to come. Thus the Commission concluded the report with these words : “By simplifying the system, we trust, that the sources of an improved revenue will be found in extended commerce ; and that the Government will obtain those funds, which are at present drawn from the people for the benefit of subordinate officers by illegal and oppressive exactions.”

The following statement exhibits the estimated produce of the taxes proposed on the articles stated therein :—

Grain/rice, wheat & Barley	...	...	Sa/Rs. 427734
Dal, gram, etc.			421875
Oil and oil seeds			112500
Sugar			75000
Ghee			150000
Tobacco			150000
Betelnut			3300
Turmeric			3000
Charcoal			2200
Firewood			10000

Total Sa/Rs. 1385309

From this statement, however, no deduction was made for the expense of levying these taxes. In the existing system the charge of collection exceeded Rs. 100000 per annum. This charge of collection would be saved, as the Committee thought, by the farming of these duties.

CHAPTER III

Withering Away of the Sayer Duties

Nature and Scope of the Sayer Duties

Regarding Sayer duties it was stated in the *Fifth Report on the Affairs of the East India Company*: "These duties which went by the name of sayer, as they extended to grain, to cattle, to salt, and all the other necessities of life passing through the country and were all collected by corrupt, partial and extortionate agents, produced the worst effects on the state of Society, by not only checking the progress of industry, oppressing the manufactures, and causing him to debase his manufacturer but also by clogging the beneficial operations of commerce in general and abridging the comforts of the people at large"¹. It is extremely difficult to define the nature and scope of these duties which were condemned in the Fifth Report. Whatever might be their real nature in the Mughal period, the amazing variety of the duties and petty taxes which came under the broad head of sayer, is sufficient to confuse any scholar who tries to make a sketch of them in the early British period. *Rahdarri* or Transit duties, *bazar*, *haut*, and *gunge* duties, taxes on profession, road taxes, taxes on boats and sometimes even the so-called police tax, all of them came under the general head of sayer duties. It has been already said that generally the term Sayer denotes 'market'. But in relation to taxation, it referred to numerous petty duties and taxes which were not fixed for all times to come.

The Sayer duties which were collected by *zemindars* in the early British period, by virtue of old-established usage, were especially local and arbitrary charges. What is more interesting is that a show of authority was always connected with the levy of these duties. The *zemindars* and sometimes other authorised agents used to collect these inland imports on goods bought and sold in the *bazar*, *haut* or *gunge* within their territory or on goods passing through their territory whether by land or water. The levy of sayer duties was considered to be a right of the *zemindars* and as such complications arose while the question of permanent settlement was discussed in the nineties of the 18th century. Another interesting phenomenon is that an important branch of the Sayer duties, namely Transit duties, got detached from the main body and developed into a separate, full-fledged system of taxation as years rolled on. It is impossible to say when this change had

1. Firminger—*Fifth Report*, Vol-I, p 152.

been effected. It was perhaps the result of a slow disintegration of the tax structure of the country in the mid-eighteenth century. One should not be confused to see that even in the minutes of John Shore and Lord Cornwallis Transit duties were referred to as Sayer duties. The distinction between the two gradually became more marked. Thus Hamilton wrote : "The term Sayer means a market and in its broader use relative to taxation referred to a large variety of impots upon trade and upon personal property which may be grouped into three main divisions. There were first, the sea customs duties upon imports and exports ; second, the inland customs charged upon the transit of goods from place to place ; and third, a great variety of local taxes of various kinds levied upon traders and manufacturers. It is to this third class of taxes that the term Sayer in its more limited significance is generally restricted.....".² Though we cannot accept this classification of Hamilton, because sea customs duties upon imports and exports did not at all form a separate head at the time to which his observation may be attributed, there is no doubt that the scope of the Sayer duties narrowed down to a great extent in the early British period. Still, it is difficult to enumerate clearly all the articles that came under the scope of the Sayer duties.

A Rough Classifications

The prodigious variety of Sayer collections may be classed for the convenience of our study under a few general heads.³

- (1) *Duties collected on the transit of goods and merchandise at chokeys and pharries, etc.*

These duties must be distinguished from the general Transit duties collected on account of the Government. These duties were demanded by the *zemindars* on the transit of goods through their respective territories. *Zemindari chokeys* were also established for collecting these duties. They were levied at *ferries* and fords of rivers, at passes through hills ; or at less convenient stations on the highways and routes of commerce. It was a practice also to levy duty on merchandise passing through the *gunges*. It was not unusual for that purpose, to force into the *gunge* an importation of goods passing by a near route.

- (2) *Duties collected on the vend of commodities at hauts and bazars.*

These were market tolls collected in money or in kind as a retribution for the protection and accommodation afforded

2. Hamilton, C.J.—*Trade Relations between England and India*, p 210.

3. This classification will be found in the report of the Finance Committee, 1809, *op. cit.*

by the market. They were levied partly in the form of rent for the spot occupied in the market whether a covered or an open shop, and partly in the shape of duties on the articles brought into the market.

(3) *Duties collected at gunges.*

These were duties on the sale of commodities ; and were commonly collected at the time of a transfer of the property, and at the moment when goods were weighed or measured between the buyer and the seller. Sometimes, however, they were levied on the importation or exportation of goods. In the case of land carriage, the quantity was ascertained by the load and in the instance of water-carriage by the tonnage ; or in certain cases by actual weighing.

The long established practice was to appoint public weighmen in *gunges*, whose duty was to weigh corn and certain other goods sold by wholesale in the *gunges*. Duties were levied from the purchaser or the vendor on the basis of the report of measurement by the weighmen. But, as the same parcel of goods might change owners more than once, even in the same *gunge* and certainly at different places, the tax must have been paid repeatedly.

Under the system of sayers comprising *gunge* and *haut* duties, corn was taxed repeatedly between the grower and the consumer. It paid the toll of the *haut* where it was first sold by the peasant. Duties were again levied when the merchants exported the commodity from the *gunges*. Finally, the *bazar* duties had to be paid when it was bought by the consumer from the *bazars*.

The *gunge* duties, however, constituted the greatest part of the revenue collected under the denomination of *sayer* ; and the principal portion of these duties was that which was levied upon grain.

(4) *Taxes comprehended under the head of Sayer though of the nature of land rents :*

These were essentially the ground rents levied for the establishment of *bazar*, *haut*, *gunge* or shops. They were collected by the proprietors of the land either in kind or in the form of rent.

(5) *Personal Taxes :*

They were generally taxes on professions. The duties on pilgrims also belonged to this class of *sayer*. They were however, not a very productive source of revenue.

(6) *Miscellaneous Taxes :*

A few articles of Sayer not reducable to any of the foregoing heads, may be classed as miscellaneous. Tolls on *ferries* were of this kind, managed as sayers. It gave to the state a participation in the earnings of the *ferry-men* in the form of a compensation for the use of the landing place.

Resumption of Sayer and Thereafter

When the Company's Government launched a series of experiments to regulate the financial structure of the country, the collection of sayer duties appeared to be an anachronism to them. The right of individual subject to levy duties for their own benefit was expressly denied and the Governor-General in Council resolved upon the resumption of sayer duties in June, 1790. The resumption of these duties had already been discussed and we observed that the views of Government in resuming these collections from the landholders and placing them under the charge of officers of Government were mainly "to abolish duties which were unproductive or which operated as a tax upon industry or impeded commerce and to establish such only as under a general and systematic arrangement might afford an addition to the resources of the state proportionate to the increase of the wealth of the people."⁴

It was proposed to continue the former collections for one year, in order to obtain sufficient information and knowledge to enable the Government to enact regulations on this subject. But, from the information collected by the officers of Government, it appeared that the collections were so numerous and complicated that the task of regulating them was almost impracticable. It was found impossible to make them productive to the state and to minimise their burdensome effect on the internal commerce and industry of the country. It was found extremely difficult to select the articles of sayer to be continued and to regulate them properly. It was in consequence, determined on the 28th of July 1790, to abolish the sayer collections (with certain exceptions) throughout the provinces of Bengal, Bihar and Orissa. It was supposed that "in comparison with the relief to the inhabitants and the encouragement to industry which would be afforded by the discontinuance of the numerous impositions levied not only upon the necessities of life but upon every article of trade, the loss to Government would be very inconsiderable."⁵

"The privilege of imposing and collecting internal duties," it was stated in the rule for the abolition of the sayer, passed on 28th July,

4. See Report of the Finance Committee, *op. cit.*

5. See Report of the Finance Committee, *op. cit.* The total loss to the Government was estimated to be a sum not short of Rs. 2,500,000,

1790, "has been resumed from the land holders, and taken exclusively into the hands of Government, for the purpose of reforming abuses in these collections, and thereby affording benefit to the commerce of the country, as well as general ease to its inhabitants. For the more effectual attainment of these objects, the Governor-General in Council has now resolved that all duties, taxes and other collections, coming under the denominations of *sayer*..... be forthwith abolished."⁶ The *abkaree* duties, taxes on pilgrims, rent on ground or building, and the various duties within the limits of Calcutta (*bazar*, *haut*, *gunge*, etc., including) were, however, excepted. Compensations to be made in consequence, would be regulated by an average of the net produce stated in the past accounts for ten years. The collectors were, thereupon, ordered to withdraw their officers from the *gunges*, *bazars* and *hauts*.

The abolition of the vexatious *sayer* duties was hailed by all. In their letter of 19th September, 1792, the Court of Directors expressed their approbation of the resumption, and the ultimate abolition of the *sayer* in these words : "We see, not without surprise, some of the most intelligent of our servants regarding the imposition of internal taxes, duties or customs, as a branch of the proprietary rights of zemindars ; and observe in this instance the danger of adopting into practice rigid systematical deductions from premises in themselves imperfectly defined. Upon general principles, and especially the principles of a despotic government, we can conceive nothing more incongruous and extraordinary than the inherence of such a legislative power in great number of individual subjects ; and we find what is thus at variance with probability is contradicted in fact by immemorial usage ; which exhibits the privilege of imposing internal duties as exclusively belonging to the sovereign ; and so constantly exercised, that no *gunge*, *haut* or *bazar*, could be established without the authority of the governing power. In agreement with this practice, the Company did, twenty years ago, interpose, as their administrations have since done, in various ways, to regulate or abolish oppressive establishments and taxes of that nature. No right of Government therefore seems to us less disputable than that of separating them from the land tenures of the country, and modifying them at pleasure ; making suitable allowance for the rents occurring from such as were established under the sanction of Government. We approve therefore and applaud the assumption of all duties and taxes whatever, with the power of buying them, from the land holders ; and having seen from the details in your proceedings, the enormous, extent and complication of the abuses and oppressions committed under such names, with the great difficulty of eradicating evils become inveterate,

6. Harington's *Analysis*; *op. cit.* p 6.

even under the immediate administration of the officers of Government, we are of opinion that since it was deemed impracticable to establish instantly a proper discrimination, and to collect only what might reasonably be exacted upon certain articles of internal consumption, since the advantage derived by the state was comparatively small, and the injuries suffered by the trade and the people of the country grievous, you acted wisely, as well as liberally, in proceeding to the entire abolition of these instruments of internal oppression."

The abolition of sayer is definitely a very significant ameliorating reform carried out by Lord Cornwallis's Government. But the spirit of it was greatly injured by the fact that Government, on that occasion, reserved to itself the consideration of what internal duties or taxes should be imposed in lieu of them. Thus, within a few years of the abolition of these vexatious duties, Transit and Town duties were again imposed. It is painful to note that with so much of eagerness to free the internal commerce of the country, the Government of Lord Cornwallis could not realise that the very principle of levying duties, under whatever denomination, on the internal commerce was defective and prejudicial in itself. If sayer duties were vexatious to the merchants and the people generally, Transit and Town duties would be more obstructive and injurious. But this decision of the Governor-General in Council satisfied the Court of Directors who were always panicky on the question of revenue. "We think, however," they wrote in the same letter, "in correspondence with the idea you appear to entertain, that this should be considered as a suspension, rather than an extinction of the financial principle of the internal duty ; that when the whole business of the decennial settlement is in a due train of execution, and the time, in other respects, suitable, Government may review this object, with the design of ascertaining to what extent, in what form, and under what rules, it may safely be again made an article of revenue, without the danger of such abuses, against the state and against its subjects, as have hitherto subsisted in it. We think likewise that this contingency of its resumption should be understood by the people, that they may the more easily acquiesce in subsequent measures to that end."

Calcutta Duties

When the sayer duties were abolished by the Rule passed on 28th July, 1790, "the collections made in the *gunge*, *bazars* and *hauts*, situated within the limits of Calcutta" were expressly excepted. There were various reasons behind the retention of these duties within the limits of Calcutta. One of them was that there was some legal difficulty with regard to the imposition of any duty or tax within the immediate local jurisdiction of the Supreme Court of Judicature. Secondly, these duties were continued so as to prevent the native agents to transform them into

a source of vexatious oppression and exaction. Thirdly, these duties were not a source of grievance on the part of the buyers and sellers who resorted to the different marts of Calcutta. The market duty was paid by the vendor for the privilege of selling his commodities in a convenient and appropriated part of mart.⁷ "The discontinuance of it (market duty) without any express provision for keeping the established market place clean, dry and commodious, for the accommodation of the vendors, may in some instance have exposed them to inconvenience."⁸ Mr. Scott, Collector of the town of Calcutta gave the following information relative to the *bazar* duties in his letter of March, 1785, to the Committee of Revenue : "The collections in the *bazars* consist of a rent called *the bazaree*, and *tolah*, paid daily by each of the *bazar* ryots, for the privilege of retailing articles in the Government *bazars*. The first was established by Mr. Amyatt at 12 *gundas*, 2 *cowries* for each ryot The *tolah* was formerly a customary collection in kind ; but from a report to the Calcutta Committee in January 1779, by the Dewan, it appears that it had been some years before commuted for money. The rate of this collection has never been fixed by Government. It has always been settled by mutual agreement between the *bazar* farmer and ryot ; and in all disputes on the rate collected, the complaint is decided from former custom."⁹ "The greater parts of the *bazars* in Calcutta were the property of individuals who paid a certain "*jumma*" or assessment. This payment to the government was fixed either in perpetuity or for a long period of years. As a result of the competition and separate interests of the proprietors and farmers of the *bazars*, there was little danger of any oppressive combination or exaction. Moreover, the Government control over the erection of *bazars* and the levy of *bazar* duties had already been established in 1781. In concurrence with the Committee of Revenue, the Governor-General in Council declared on 25th May, 1781, "the right of Government to suppress the erection of *bazars* by private persons without its authority." When, according to a police ordinance, *bazars* and shops were removed from the streets of the town, several shop-keepers sent representations to the Government objecting to the payment of duty upon the articles sold by them on their own premises. In consequence, it was determined by the Governor-General in Council on 21st September, 1781, "that goods exposed to sale in *dokauns* or shops, the property of individuals, be not made subject to the payment of duties in like manner as when the same articles were exposed to sale in the streets ; or on the Company's ground ; but that the *bazar* imposts be levied from the public *bazars* ; and from the stalls and shops situated on the Company's ground, as heretofore."

7. Harington's *Analysis*, *op. cit.* p 25.

8. *Ibid.*

9. Quoted in Harington's *Analysis*, *op. cit.* p 31.

A full detail of the *bazars* in Calcutta, market or *bazar* duties levied therefrom and duties other than the *bazar* duties may be found in Holwell's *Report on the Company's Revenues in Calcutta*, dated the 15th December, 1752.¹⁰ Besides the proper *bazar* or market duties, Holwell mentioned various other collections of a more exceptionable nature, which were formerly made within the limits of the town of Calcutta. He mentioned "a road duty which had its rise on this occasion : Collegat market and Govindapoor market being held both on the Saturday ; and numbers of the tenants resorting to Collegat market, to the injury of that at Govindapoor, it was found necessary to check this resort or counter-balance it by levying a tax on every article imported from Collegat, in proportion to that levied on the same articles at Govindapoor market." Collections were also made from various monopolies which were let in farm.¹¹ Some of the monopolies were continued to so late a period as the year 1788, when they were abolished by the Government. It was observed that farmers of the *bazars* were not often satisfied with the regular *bazar* duties. They used to station their agents on the principal roads leading to their respective *bazars* and exacted a sort of *toll* from the dealers passing to other *bazars*.¹² J. H. Harington, the then acting Collector of the town of Calcutta, however, publicly prohibited these exactions. Several farmers were also obliged to renew their engagements after the expiry of their terms, on condition that these collections would not be made in future. A heavy penalty was attached to the violation of this condition.

Sayer Duties in Benares

Before the cessions of Benares to the Company, the customs administration was carried on in an extremely haphazard manner. Numerous duties and *tolls* along with the export and import duties were exacted from the people who groaned under the burden of these exactions. The British Resident in Benares exercised a control over the internal administration of that province for the first time in 1781 and from that time on, attempts were made to set the customs administration in order. In that year orders were passed that no duties should be collected except at the stations of Ghazipur, Benares and Mirzapur. These orders were, however, not obeyed. They were again repeated in

10. See Holwell, J.Z. and Friends—*India Tracts*.

11. Holwell mentioned the following farms :—(1) The glass makers' farm (2) The vermilion farm (3) The Caulker's farm (4) The tobacco shops (5) Bang shops (6) Chest makers' farm (7) The red-lead farm (8) The dammer and oakum farm (9) Dee Calcutta and Govindapoor's burdened oxen (10) Dee Calcutta and bazar Calcutta's ferry boats (11) The fire work farm and (12) The purchasing and vending old-iron, tea-caddies and old nails.

12. Harington's *Analysis*—*op. cit.* p 37.

1784 without much effect and the trade of the province of Benares still languished under the burden of numerous oppressive collections. These collections were made partly at the custom houses, and partly by the *amils*, *zemindars* and farmers under their authority.

This state of things could not be allowed to continue for long, and on 27th December, 1787, the Governor-General in Council ordered that the *zemindari* duties along with all other collections on merchandise should be formally abolished with immediate effect. Duties authorised by the Government only should remain. Heavy penalties were prescribed in case of any illegal exaction, contrary to the spirit of that order. According to the 13th article of the custom house regulation of the 29th of March 1788, "no duties of any kind or denomination, should be collected in any part of the country, excepting at the four principal custom houses of Benares, Ghazipur, Jaunpur and Mirzapur ; nor upon the transportation of any goods produced or manufactured in one part of the country, and sold or consumed in another (with the exception of the goods sold which might be afterwards exported) and that any person levying duties or exactions, under whatever denomination, on such goods in opposition to this prohibition, should be liable to a fine, equal to three times the amount received." The grip of the Government was gradually tightened in successive settlements and the prohibitory orders were further strengthened by Regulation 4 of 1795 which plugged the loopholes that enabled the *zemindars* and others to levy numerous petty duties.

Sayer Duties in Ceded and Conquered Provinces

The system of collection of sayer and other duties in the Ceded and Conquered provinces had been to levy duties upon the articles immediately, when they were brought to the *bazars* and *gunges* for sale. This system did not operate uniformly and the variations in the rates of duties charged upon different classes of people were a constant source of trouble and grievance.¹³ Several respectable and wealthy merchants and inhabitants enjoyed favourable differential treatment. The amount of duties collected on merchandise of every description transported by them was invariably low ; while several inferior *beoparies* and inhabitants of the *bazars* and *gunges* of the province had to pay an increased duty in the proportion of 20 or 25 or even 30 per cent upon articles transported or exposed for sale.¹⁴

These duties again varied at different *bazars* and *gunges* for each of which specific rates were fixed. This inequality of rates had, of course, originated in the system which prevailed under the Nawab's

13. *Progs : Board of Trade (Customs)* No. 8 of 18th April, 1803.

14. *Ibid.*

government. The inattention of his government to the convenience and encouragement of the traders and the sole authority respecting the sayer collections being vested in the *amils* throughout their respective districts had presumably been the cause which produced this irregularity.¹⁵ The *amils* were sensible that the continuance of their own authority depended in a great measure upon the influence of the several powerful persons of respectability. Consequently, they favoured them in every instance by an exemption from the full amount of duties upon their goods. The result of this discrepancy was naturally, indefinite trouble, confusion and dispute. It was, therefore, urgently necessary to eradicate this evil and to evolve a system which would ensure smooth commercial operations.

To eradicate the evils of the sayer and other duties in the Ceded and Conquered provinces, Regulation 38 of 1803 was passed. Section 2 of that regulation prescribed that "all duties under the denomination of sayer, *rahdarry*, *zemindary* or under any denomination, imposing a tax on the transport, export or import of goods, or merchandise of any description, through, from or into the Ceded provinces, shall be considered as abolished." An exception was, however, made with regard to *bazar* and *gunge* duties. Section 15 of the same regulation provided that "nothing in this regulation shall be construed to authorise an exemption of goods or other articles, sold in the *bazars* and *gunges* of Ceded provinces, from paying the regular *gunge* duties hitherto levied : which shall be levied at the usual rates, until a regulation should be passed for modifying and altering them, where they may appear to be injurious to the retail trade of the country." The whole of the Regulation 38 of 1803 was afterwards rescinded by Section 2 of Regulation 11 of 1804. But the provisions stated above were repeated and extended to the Ceded provinces. The retention of the *bazar* and *gunge* duties was soon found to be unwise. The reports from the several Collectors of Revenue in that province revealed that the duties levied by Government in the *bazars* and *gunges* were extremely injurious to commerce and agriculture and operated as a severe and heavy burden upon the country. It was, therefore, considered necessary for the promotion of commerce and for the relief of the inhabitants, to abolish the *bazar* and *gunge* duties throughout the Ceded and Conquered provinces. Accordingly, Regulation 6 of 1805 was passed which sealed the fate of sayer, *bazar*, *gunge* and other duties in that area. In lieu of those duties, Town duties were imposed on certain prescribed towns.

The abolition of the sayer and others duties in the Ceded and Conquered provinces was not an easy task. A stiff opposition to that measure was given by those who enjoyed the privilege sanctioned by a

15. *Ibid.*

long established custom. The privilege included not only the duties upon transit trade, but in many instances it extended to the sale in the *gunjes* which was always a favourite establishment among the powerful zemindars and constituted their most lucrative source of revenue. The resumption and abolition of the *gunje* duties was a measure so revolting to their pride and so irreconcilable to their habits and prejudices, that the immediate application of the aforesaid regulation was considered to be almost impracticable.¹⁶ The zemindars and talookdars considered the collection of sayer in their *gunjes* as their most important privilege ; and it was to that privilege that they attached consequence more than to the emolument they derived from it. Their prejudices would not allow them to consider any pecuniary compensation as an equivalent ; since the relinquishment was regarded by them as a degradation in the opinion of their own tribe.¹⁷ They were ready to sacrifice their interests and fortunes to this false sense of personal pride.

Gradual Disappearance of the Age-Old System

It is extremely difficult to point out a single date when the sayer duties with all their numerous branches and sub-branches, disappeared from the Bengal Presidency. It was a slow and gradual process and many duties were also transformed, and remained in that state for many years to come. Sayer duties, in the wider sense of the term, gradually withered away as years rolled on and as occasion demanded. These duties were condemned by the Commissioners of the Ceded and Conquered provinces in their Report, dated 29th September 1807. Though the Finance Committee, in their report of 1809, seriously considered the expediency of re-establishing with modifications the sayer which was abolished in the Lower provinces in 1790, the fate of these duties was doomed for ever. In the era of consolidated customs there was no place for sayer and other duties. It is, however, interesting to note that no void was created in the country's economic life when these duties disappeared. In most of the cases, Town duties were imposed to fill up the gap left behind by the sayer duties. It is also peculiar that in the new set up, many of the articles of collection previously under the head of sayer were analogous either to the Town duties or to the Transit duties. The old order had changed and a new system of inland customs collection was introduced in the year 1810, when a significant chapter was opened in the history of inland customs and Town duties in the Bengal Presidency.

16. *Progs : Board of Trade (Customs)* No. ? of 8th April, 1807.

17. *Ibid.*

CHAPTER IV

Era of Consolidation

Passing of the Regulation IX of 1810

The Finance Committee in their report of 1809 suggested certain measures on the basis of which the whole inland customs and Town duty set up was thoroughly reorganised. The Governor-General in Council concurred entirely in the sentiments expressed by the Committee on the system which should be adopted for regulating the inland customs and Town duties in the Bengal Presidency. The Governor-General in Council did not enter into a further examination of the various questions so fully discussed by the Committee. Moreover, the whole subject would come again before the Government when the Regulation for establishing the new system was submitted for consideration. An opportunity would then be offered for examining further any doubtful points. It was therefore resolved on 27th March, 1809, that the proposition submitted by the Committee be generally adopted and that "measures be immediately taken for carrying into effect the several arrangements recommended by the Committee."¹

After mature deliberations, Regulation IX was passed in 1810 which, with subsequent alterations and additions, remained the guiding code of inland customs and Town duties in the Bengal Presidency till 1836. The previous regulations were all considered "essentially defective".² Many of them were "deficient in simplicity and clearness." The previous system was criticised as too complex. It was a system of multiplied taxes which were "unequally distributed on the inhabitants of the different provinces."³ The mode of collecting these taxes was also extremely harassing. The Vice-President in Council (the Governor-General was then absent on the Public Service) therefore, "desirous of impartially equalising the public burdens, without injuring the resources of Government, and of simplifying the collection of the customs, by reducing to a single tax the several duties before levied ; so that merchandise, having once paid duty, may be freely transported from place to place, without the harassing interruptions to which the trade had been exposed under the system of successive collections," passed Regulation IX in 1810. All the previous regulations for the collection of Transit and Town duties in the Bengal Presidency were rescinded by Section 2

1. *Progs : Board of Revenue (Customs)* No. 4 of 2nd May, 1809,

2. See Preamble to the Regulation IX of 1810,

3. *Ibid*,

of the Regulation. All duties levied under any denomination whatever, and not authorised by this or any future regulation were expressly declared abolished under section 3.

The New Set Up

For the collection of Transit duties prescribed by Regulation IX of 1810, custom houses were established in the cities of Agra, Furrackabad, Allahabad, Benares, Patna, Murshidabad, Dacca and Calcutta ; and in the towns of Meerut, Kanpur, Mirzapur, Chittagong, Hooghly and Balasore (Sec. 5). Collectors of Government Customs were appointed to take charge of the custom houses at Agra, Kanpur, Benares, Patna, Murshidabad, Hooghly, Dacca, Calcutta, Chittagong and Balasore. The Meerut custom house was placed under the charge of the Collector of Customs at Agra. The custom houses at Furruckabad and Allahabad were subject to the authority of the Collector of Customs at Kanpur. Similarly, Mirzapur was attached to the Benares custom house.

To intercept the internal trade of the country, the Collectors of Customs were authorised to establish customs *chokeys* on the principal routes or *ghats* leading to or from their respective custom houses. These *chokeys* would be situated at such places as were deemed necessary (Sec. 11). Though the location of *chokeys* depended upon the discretion of the Collectors of Customs, it was, at the same time, stipulated that they should not be generally established at any greater distance than two coss or four miles from any such custom house. Only in exceptional cases, they could be placed at a greater distance than ordinarily specified. In the case of Agra and Meerut custom-houses, *chokeys* could be placed at a greater distance for the security of revenue derived from salt. Similarly, they could be established beyond the requisite distance from the Hooghly custom house to intercept the trade from the French settlements, from the Dacca custom house to comprehend the navigation of the river Meghna, and from the Balasore custom house.

As a matter of general practice, two lines of *chokeys* were established round the custom houses. The inner line of *chokeys* guarded the inlets into the cities and towns where the Collectors of Customs resided. They were usually stationed at no considerable distance from such towns and cities. The outer *chokeys* were designed to bring under contribution the general transit trade of the country.⁴ The Governor-General in Council resolved in 1820 that articles in transit valuing not more than ten rupees (provided the weight did not exceed one maund) should be

4. *Progs : Board of Customs, Salt & Opium (Customs)* No. 37 of 4th April, 1820.

allowed to pass through the limits of outer *chokeys* free of duty, though unaccompanied by *rowannahs*.⁵ The above rule did not apply to articles brought for importation into cities and towns at which a Collector of Custom was stationed. With regard to the articles brought for import into the cities or towns, the chance of fraud was greater and the application to the Collector for a *rowannah* was attended with comparatively little trouble.

Though numerous *chokeys* were established on the principal routes of trade, Transit duty could not be levied at any one of them. The authority of the *Darogahs* (as the officers of the *chokeys* were called) was confined to the detention of goods liable to duty, passing within the limits of their *chokey*, not accompanied by proper *rowannahs*. They could also detain goods when they did not correspond with the description in the *rowannah*. So long as the order of the Collector of Customs was not obtained respecting them, these goods were detained at the *chokeys*.

Section 12 of the Regulation IX of 1810 enumerated in detail the goods on which Transit duty could be levied according to the specified rates on duty. Transit duty could not be levied on any article not expressly declared liable thereto (Sec. 14).

In many cases, Transit duty was directed to be levied on the value of goods. Such values were specified in the Book of Rates prepared by the Collectors of Customs and approved by the Government. These rates were published for general information in the *Cutcherries* of the Magistrates, and of the Collectors of Land Revenue, as well as at the different custom houses throughout the Presidency. These books would be revised and republished every third year (Sec. 15).

Section 30 of the Regulation IX of 1810 required that before the goods were passed or attempted to be passed within the limits of any of the *chokeys* established under the regulation, duties must be paid by the merchants and *rowannahs* for covering the goods must be obtained.⁶ The *rowannahs* were granted only on the application signed by the proprietor of goods (Sec. 19). The application should specify the following particulars :

- 1) The merchant's name
- 2) The sort of goods
- 3) The quantity of goods
- 4) The number and description of packages
- 5) The value of goods
- 6) Whence brought or imported.

5. *Ibid.*

6. See *Appendix B*.

The *rowannahs* were in Persian and Hindusthanee for the Conquered and Ceded provinces as well as for the province of Benares. For Bengal, Behar and Orissa, the *rowannahs* were written in Bengali and Persian. For the goods which were not liable to Transit duties, *maaffee* or free *rowannahs* were granted by the Collectors of Customs at Calcutta, Chittagong and Balasore, on the payment of a duty of one-quarter per cent and a fee at the rate of one rupee per mile on the value of goods (Sec. 28). The fee was levied for the benefit of the Collector or for the Collector and Deputy Collector jointly. If a merchant wanted to divide a despatch of goods into smaller quantities, he was entitled to get as many *attraffee* or divided *rowannahs* as he required in the place of the original one, covering the entire consignment (see. 25). He was required to surrender the original *rowannah* and to pay a further duty of one-half per cent thereupon. A *rowannah* granted at any custom house was current throughout the provinces subject to the Presidency of Fort William. In their passage from one place to another, goods were exempted from any further payment if they were covered by a proper *rowannah*.

According to Section 23, goods must correspond with the specification contained in the *rowannah*, and after necessary examination, the Collector (or his agents) must certify the same on the back of the *rowannah*. "If the Collector shall find that the merchant has taken up more goods, or any other goods in addition to those specified in the *rowannah*, the whole of the goods shall be liable to confiscation. If the Collector shall have reason to believe that goods superior in value to those specified in the *rowannah* are attempted to be passed under such *rowannah*, he shall cause a part of the goods to be opened and examined in the public *cutcherry* in his own presence, and if any such fraud shall be discovered, the Collector shall levy double duties on the real value of the goods composing the whole despatch" (Section 23).

Rowannahs (excepting the *maaffee rowannahs*) remained in force for one year only, calculating from the date on which they were granted (Sec. 22). After that period, goods covered by such *rowannahs* were liable to a fresh duty. Merchants were, however, entitled to get exchanged *rowannahs* for another year on certain conditions (Sec. 26). If he desired to remove his goods from the place to which they were brought under the original *rowannah*, he was required to deliver it up before the expiration of the scheduled time. The goods must be identified to the satisfaction of the Collector and a duty of one-half per cent must be paid. This being done, the original *rowannah* must be surrendered, and the merchant would get a fresh *rowannah* in exchange just on the expiration of the time limit of the original *rowannah*.

Thus, exchange *rowannahs* could only be obtained by surrendering the original *rowannah* before its expiration and the currency of the fresh *rowannah* in exchange did in no case commence before the original one was out of date. One must be careful to note the difference between the exchange *rowannah* and the *attraffee rowannah*. The latter document could be obtained at any time before the expiration of the date of the original *rowannah* and could be divided into any number according to the desire of the proprietor of the goods. In the case of exchange *rowannah*, only one at a time could be taken out in lieu of such as had expired. If, therefore, when *attraffee rowannahs* were obtained, the dates which they might respectively bear, were to determine their currency, the intention of the rules contained in Sections 22 and 26 would become wholly nugatory. To prevent this, it had ever been the invariable practice at all custom houses, on the presumption of *attraffee rowannahs*, to advert to the date of the previous *rowannahs* on which the *attraffee* was granted.⁷ In other words, *attraffee rowannahs* were held, notwithstanding the dates affixed to them, as current only for the unexpired portion of the year during which the original *rowannah* would have been allowed to run.

Moreover, the substitution of *attraffee rowannahs* for an original one did not deprive the holder of such documents of the benefit of having them exchanged, provided the full time had not then expired.⁸ The particular distinction between *attraffee* and other descriptions of *rowannahs* is that the former had no currency of their own and were, in that respect, entirely regulated by the *rowannahs* on which they were granted. Thus, if the original or exchange *rowannahs* were to run only for 6 months, the *attraffees* on them would only be current for those 6 months and no longer.⁹

Town Duty System Reorganised

Regulation IX of 1810 dealt only with the Transit duties. The whole Town duty system was reorganised by Regulation X passed on 10th April 1810. The preamble to the Regulation IX of 1810 had already declared the principle of the Government "of equalizing the public burdens without impairing the resources of Government." In pursuance of that principle, the Vice President in Council resolved to abolish the old system of collecting Town duties on numerous articles. In their place, a new Town duty only on certain specified articles of general consumption, was proposed to be levied on their importation to the specified cities and towns. Under Section 3 of the new regulation,

7. *Progs : Board of Customs, Salt & Opium (Customs)* No. 56 of 18th Aug. 1820.

8. *Progs : Board of Customs, Salt & Opium (Customs)* No. 5 of 2nd Feb. 1821.

9. *Ibid.*

a Town duty was imposed on the following articles and at the following rates :

<i>Enumeration of Articles</i>	<i>Rates of Duty</i>
Grain ; viz., rice (whether cleaned or in husk), Wheat and Barley	Two and half per cent
<i>Daul</i> , Gram and <i>Boote</i>	Five per cent
Oil and Oilseeds	Five per cent
Sugar, wet or dry, including jaggree and mollasses	Five per cent
Ghee	Ten per cent
Tobacco	Ten per cent
Beetlenut	Five per cent
Turmeric	Five per cent
Charcoal	Five per cent to be levied on importation into the city of Calcutta only.
Firewood	Five per cent ; to be levied on importation into the city of Calcutta only.

The Town duty, above specified, was to be levied on the importation of those articles for sale, store or consumption into the following cities and towns :—Calcutta, Benares, Murshidabad, Patna, Dacca, Agra, Furruckabad, Allahabad, Midnapur, Burdwan, Hooghly, Krishnagar, Jessore, Natore, Dinajpur, Comilla, Islamabad, Nusirabad, Rungpur, Purnea, Sylhet, Bhagalpur, Muzaffarpur, Chhapra, Arra, Gaya, Mirzapur, Gorruckpur, Banda, Kanpur, Mynpooree, Coel, Moradabad and Meerut.¹⁰ The articles enumerated were, however, not to be subjected to any Town duty on their transit or passage through one city or town to another city or town or place (Sec. 3 clause 33).

For the collection of Town duties, the farming system was prescribed under Section 4 of Regulation X of 1810. It was declared that the Town duties established by the Regulation (except in the city of Calcutta) should be farmed out periodically under the superintendence of the Collectors of Land Revenue. It could also be collected *Khas* by officers on the part of the said Collectors with the prior sanction of the Government. In case of a farming, proposals must be previously invited by public advertisements. The farmer was required to collect the Town duties at certain fixed stations on the public roads or avenues leading to the town or city (Sec. 8). These stations should be placed in such manner as to comprehend the suburbs of the cities or

10. From time to time Town duties were abolished in certain towns and imposed on new ones.

towns and all *gunges* and *bazars* within a circle of two coss or four miles round those cities or towns. All articles, liable to the Town duties, would be valued at their current prices (Sec. 10). The farmer was required to pay regularly to the Government treasury the monthly instalments, according to the engagement and in case of default, proper action could be taken against him.

Regarding the collection of Town duties in the city of Calcutta, certain special rules were prescribed by the Regulation. Town duties in the city of Calcutta, including its suburbs, were collected by the Collector of the Government Customs, who was styled for that purpose as the Collector of the Calcutta Town Duties (Sec. 26). For the smooth execution of their business, the limits of the city together with its suburbs were strictly defined by Section 28 of the Regulation. To intercept the importation of the specified goods along the river Hooghly, two *chokeys* were established—one at the mouth of the Bally *Khal* and the other at Kidderpore *ghat*. The Collector of Town duties was also empowered to establish *chokeys* at such other *ghats*, and at all such entrances of the city or its suburbs by land, as might be sanctioned by the Board of Revenue, on his recommendation (Sec. 29).

As the amount offered at first for the farm of the Town duties at the several places mentioned in Regulation X of 1810 was in general very inconsiderable and as no proper estimate could be formed of the produce of it, the duties had been collected *Khas* upto the beginning of the year 1811. However, the Board of Revenue instructed the several Collectors of the districts to advertise for fresh proposals for farming the duties.¹¹ The Board wrote to the Governor-General in Council that the collections with an exception to the amount collected from Calcutta and Murshidabad had in general been inconsiderable. The Board ascribed a small amount collected on account of these duties to the circumstance of “the merchants having ceased to bring their articles for sale within the line of demarcation prescribed by Section 8, Regulation X of 1810.”¹² The articles liable to Town duty were sold outside the Town duty limits and a profitable use was made of the Section 20 of Regulation X. This section declared that “to prevent the vexatious interruption of passengers, on pretence of search, as well as harassing demands and exactions upon individuals, who in coming into cities or towns, upon their occasional business, may happen to have about their persons, any of the articles enumerated in Section 3, in small quantities, for their own immediate use or consumption, it is hereby declared that no duty whatever shall be collected or demanded upon any of the said

11. *Progs : Board of Revenue (Customs)* No. 44A of 19th Feb. 1811,

12. *Ibid*,

enumerated articles in such cases..." Under the cover of this section, different articles were brought into the town in small quantities presumably for the consumption of the party bringing it.

On the basis of the report of the Board of Revenue, the Government passed orders on 26th March 1811, for discontinuing the collection of Town duties in several districts in the Lower Provinces.¹³ On the same date, the Board of Commissioners for the Upper Provinces were informed of the Resolution of the Government to discontinue the tax at the towns of Gorruckpore, Moradabad, Aligarh, Banda, Etawah and Meerut. In their letter dated 16th April, 1811, the Commissioners, however, accounted for the inconsiderable amount of the collections in the towns within their bounds "from many of the leases being granted under disadvantageous circumstances and from a deficiency of information on the part of the public officers." At the same time, they held out the prospect of a considerable increase of collections and hoped that ultimately, the tax would be highly productive in many towns. They urged that "with a view to the gradually increasing expense of Government and the difficulty of discovering new imports, it seems inexpedient to relinquish a tax already established." The abolition of Town duties in the above mentioned towns of the Upper Provinces was accordingly suspended.¹⁴

The Board of Commissioners in their letter of 30th June, 1812, again expressed themselves in regard to the Town duties in the following terms :—"The Town duties which in the first year of the promulgation of Regulation X, 1810, yielded Rs. 1,96,690-13-9, have produced in the expired year 1811/12 the sum of Rs. 2,73,009-10-8 and may be considered still on the increase. This source of revenue appears indeed capable of almost indefinite improvement. It is an impost to which the natives are habituated through the long and established practice of the former Government, unexceptionable in every respect and susceptible of being extended to every populous town within the Provinces."¹⁵ In the General Letter from the Court of Directors in the Revenue Department, dated 28th October, 1814, the Directors expressed dissatisfaction of the "policy of abolishing the Town duties at the several places subjected to the superintendence of the Board of Revenue with the exception of the cities of Calcutta, Dacca, Patna, and Murshidabad."

13. See *Progs : Board of Customs, Salt & Opium (Customs)* No. 59 of 27th June, 1823. The Collection of the Town duties was discontinued in the following districts—Hooghly, Chittagong, Burdwan, Jessore, Mymensing, Nuddia, Purnea, Rajeshahye, Rungpur, Sylhet, Tipperah, Midnapore, Dinajpore, Bhagalpore, Behar, Sarun, Shahabad and Tirhoot.

14. *Ibid.*

15. *Progs : Board of Customs, Salt & Opium (Customs)* No. 59 of 27th June, 1823.

At the same time, the Council were induced by the representation of the Board of Commissioners to suspend the execution of a similar measure in the Upper Provinces. The Court accepted the reasoning of the Commissioners of the Upper Provinces and wrote in the same letter : "We are surprised that instead of hastily abolishing the tax at a number of towns where it was already established in the Lower Provinces, you did not adopt measures for its further extension and for the correction both of the inconveniences and abuses to which the existing mode of collection had been represented as liable by the Board of Revenue."

Under orders from the Court of Directors, arising out of the Commissioners' report, the Board of Revenue was required to state their views as to the expediency of extending the Town duties to the principal towns of the Lower Provinces. In reply, the Board strongly urged the expediency of the measure.¹⁶ The consideration of the subject was, however, postponed for a long time ; and ultimately, in 1823, the Governor-General in Council resolved that "several of the towns in the Lower Provinces, at which the collection of the Town duty has been discontinued, would under good management yield a larger amount."¹⁷ Accordingly, the Judges, Magistrates and Collectors of the several places, at which the collection of the Town duties were discontinued under the orders passed by Government on 26th March, 1811, were informed of the design of the Government to resume the collection of the tax.

Absence of Uniformity in Delhi and Agra

When Regulations IX and X of 1810 were passed, the territory of Delhi was outside the jurisdiction of the British Government. The traditional system of collecting inland customs continued for a number of years even after the territory had been acquired by the Company's Government. Under that system, a vast multitude of custom house officers were scattered over the country and collected inland duties in every town and apparently in every considerable village, on every article of traffic, not especially excepted.¹⁸ In 1823, the Governor-General in Council did not hesitate to resolve that the system should be discontinued. Although the information before the Government was still in some degree defective, it was thought that no better substitute could be adopted than the system established by the Regulations. The Governor-General in Council, therefore, fully concurred with the Board of Revenue in the Western Provinces as to the expediency of assimilating the system under which inland customs were levied in the Delhi

16. *Ibid.*

17. *Ibid.*

18. *Progs : Board of Customs, Salt & Opium (Customs)* No. 5 of 7th March, 1823,

territory in place of that pursued in the Regulation Provinces.¹⁹ Under the assimilated system, most of the duty collected in the Delhi territory, no doubt, consisted of what would otherwise have been paid at some custom house within the Regulation Provinces.

With respect to the Town duties, uniformity of system was, according to the Governor-General in Council, of less importance than in the case of duties affecting the general transit trade of the country. As a general principle, the collection of Town duty was confined to the chief town or marts where it would be superintended by an European officer.²⁰ It was also, in the opinion of the Governor-General in Council, expedient to restrict the collection of articles of which the consumption was considerable.

It is interesting to note that Regulation IX of 1810 was devised strictly with an eye on the circumstances of the Lower Provinces. The plan of it was to tax the whole trade by intercepting it at the great marts to which it was supposed it must resort. This plan was perfectly applicable to the state of the Lower Provinces, where nearly the whole trade was carried on by the rivers upon the banks of which the great marts were situated. But in the Upper Provinces, quite another state of things existed. Though a considerable trade was carried on by the Ganges and the Jumna, a larger including the whole of the salt trade was carried on quite independent of those rivers, between Bengal and Oudh on one side, and the countries of Central India on the other. This great volume of trade crossed the open frontier of the Agra Presidency (created after 1833) at almost every point from Mirzapur to Shaharanpur, a distance of about 70 miles. The attempt to intercept it in the manner applied in the Lower Provinces proved totally ineffectual. There was no use in guarding one road, when 500 others were left open. No custom system was, thus, prescribed to the up-country Collectors, except one which was totally ineffective in that part of the country. The result was that everybody was left to form a system for himself ; and each Collector set about doing it in the manner which the circumstances of his own district seemed to him to require.²¹ No uniform system thus existed throughout the Delhi and Agra territories. What was found there was actually a combination of conflicting and patched up local practices. There was no idea of mutual support and co-operation among the different *chokeys* even in the same district ; and the union of two districts under one uniform plan of operation was never so much heard of.²²

19. *Ibid.*

20. *Progs ; Board of Customs, Salt & Opium (Customs)* No. 6 of 7th March, 1823.

21. *Progs ; G. I. Finance (Sep. Rev.)* No. 7 of 24th February 1836,

22. *Ibid.*

Loop-holes in the Customs Code and the Resulting Difficulties

As years rolled on, the working of the regulations relating to Transit and Town duties gradually revealed many loop-holes in them. Charles Doyly, acting Collector of Government Customs at Calcutta, observed that in the absence of a general revision of these regulations since their first promulgation, certain apparent inconsistencies had slowly crept into the system.²³ He thought it indispensably necessary to rectify any inadvertent mistakes in their original formation as well as to make them applicable to changes of time and circumstances. As novel cases had arisen, hardships had been experienced or abuses had been practised, partial errors had, of course, been provided for by new enactments. But it was almost impracticable, as the acting Collector remarked, in the scattered manner in which the rules were laid down, to concentrate and adjust every relative point with such accuracy and exactness as to form a distinct view of the amended ordinance. As a result, some vital points were unnoticed, consequently leaving an opening for misconstruction. Moreover, in the case of the adaptation of occasional special orders passed by the Board of Revenue or by the Government to the general opinion as to the spirit or letter of the printed code, an opening was sometimes left to resist or question them on the grounds that no public notification or regular enactment in modification or explanation of the printed code had been made. Although those orders had sometimes embraced the advantage of the mercantile community and sometimes that of the State, yet when the views and objects of individuals particularly concerned had been interfered with or the suppression of malpractices had been intended, great difficulty was experienced by the customs authority as a result of that opening.²⁴

Simplicity, distinctness and brevity are three essential requisites in customs regulations. Every case should be so clearly provided for that no opening is left for misconstruction. Every rule should be as clear a guide to the executive officers of customs in imposing the prescribed duties, as to the merchants in discharging them. It is ridiculous to observe that the loop-holes appeared more dreadful to Charles Doyly especially because he considered almost every Indian to be a debased person. "When the national character of the natives of India is considered," cautioned the acting Collector of Customs, "whether taken as merchants carrying on a very extensive trade, or as servants employed in the public offices of Government, it is but reasonable to suspect that every advantage will be taken on the one hand to deceive

23. *Progs : Board of Revenue (Customs)* No. 50 of 28th February 1817.

24. *Ibid.*

and on the other, conceive in deception.”²⁵ It was also alleged by Mr. N. Smith, acting Collector of Customs at Murshidabad that the most important parts of the customs laws were not attended to, in practice, and that of the different clauses enacted for the detail of management, not one was in force.²⁶

The first great source of abuse was the *rowannah* system and the low valuation of different articles transported under their cover throughout the Company's territories. The imperfection was noticed in the formation and public exposure of the Book of Rates and the non-circulation of the copies of such books to the several custom houses. To afford a just criterion Section 15 of Regulation IX of 1810 provided the formation and public exposure of such books at every custom house. These books were to be revised and republished every three years (and by Section 3 of Regulation 6 of 1814, every year). Clause 3 of the same section prescribed that all other custom houses should abide by the same valuation in the transit of the goods in the conviction of their correctness. It was, however, obviously impracticable for other custom house to be satisfied that impositions had not been practised when they had no such book to refer to. It was well known that an examination of the goods whether by the Collector in person or by his appraiser would not prevent the merchant presenting sample of inferior description prepared for the occasion to guide the valuation of the whole consignment or to pass goods of greater value than those specified in the *rowannah*.²⁷ The same deception could also be practised on an examination at other custom houses without having the option of selecting indiscriminate musters.

It was also impossible to determine the valuation of goods on advance *rowannahs* issued from different custom houses, where the articles covered by them were never brought for examination. Consequently, they were rated on the statement of the merchant who applied. Sometimes, these *rowannahs* were applied for even before the article was manufactured. This valuation was binding upon other custom houses as being the valuation of the Book of Rates at the custom house where the advance *rowannah* was issued. The want of distinguishing marks by which such *rowannahs* might be known added fresh complication to the already complex practice.²⁸ The deficiency of scrutiny and the very rare attestation of appraisements by which errors of valuation might be better prevented were largely responsible for this state of things.

25. Progs : Board of Revenue (Customs) No. 50 of 28th February 1817.

26. Progs : Board of Customs, Salt & Opium (Customs) No. 13 of 11th May 1821.

27. Progs : Board of Revenue (Customs) No. 50 of 28th February 1817.

28. Ibid.

The practice of allowing an indefinite number of *rowannahs* on one despatch was greatly resented by Collectors of Customs for various reasons—first, because it was illegal ; secondly, because it assisted the smuggler ; and thirdly, because it enabled the brokers and agents of a city to dispose of the vast number of foul *rowannahs* in their possession.²⁹ If a merchant was at liberty to take out an indefinite number of original *rowannahs*, where was the use of *attraffees* ? The public traffic in *rowannahs* in the Calcutta *bazars* was a well known fact and a similar practice was detected by the Collector of Customs at Murshidabad.

Cry For Revision

Hundreds of petitions flowed in the office of the Board of Revenue protesting against the oppressions under Regulation IX of 1810. Collectors of Customs of different custom houses also pointed out the flaws and inconsistencies in the customs code. In his letter to the Board of Revenue, dated 4th February, 1817, Charles Doyly suggested the appointment of a committee to enquire into the existing state of things, and to devise a plan for suitable revision of the regulations relating to the Transit and Town duties in the Bengal Presidency. The Committee, according to Mr. Doyly, should consist of a member of the Board of Revenue, the Territorial Secretary, the Collector of Government Customs and the Appraiser General on the part of the Government. On the part of the mercantile community, a member of three or four of the most respectable Agency Houses in Calcutta and two or three native merchants should also be included in the Committee.³⁰ The Governor-General in Council entirely approved the suggestion of appointing a committee, and Holt Mackenzie, Secretary to the Government, communicated the following to the Board of Revenue on 7th March, 1817 : “Government have had it for some time in contemplation to enter upon a revision on a broad and comprehensive basis of the custom house regulations not only of this Presidency, but generally throughout India ; and a reference has accordingly been made to the Government of Fort St. George and Bombay ; with a view to obtaining such information as has appeared necessary to be considered in the prosecution of such a measure.”³¹

In June 1817, a Committee³² for the purpose of revising the regulations relating to the Transit and Town duties in the Bengal Presidency was appointed. The chief objects of their appointment were—“1st

29. *Progs. Board of Customs Salt & Opium (Customs)* No. 13 of 11th May 1821.

30. *Progs : Board of Revenue (Customs)* No. 50 of 28th February 1817.

31. *Ibid.* No. 64 of 28th March, 1817.

32. The Committee consisted of the following members :—S. Swinton, C. Doyly, H. Chippendall and H. Mackenzie.

—that the duties to be levied on the several articles of commerce may be so regulated as best to unite the immediate fiscal interests of Government with the general commercial prosperity of India and the mother country ; 2ndly—that the rules under which those duties are to be levied may be so framed as to preserve the greatest possible freedom of commercial intercourse that may be compatible with the due security of the public revenue.”³³ While revising the existing duties, the committee was directed not to repress the production or manufacture of any valuable article of any internal commerce. Where the duties were unnecessarily low necessary increase should be effected. With respect to the second object, the committee was required “to remove all unnecessary obstructions to the free transit of goods and persons, to simplify as much as possible the rules by which the trader is to be guided, and the forms which he is to observe ; and especially, to obviate as far as possible every occasion of doubt in regard to the amount of duty demandable in each case, whether in respect to the rate of duty or the valuation of goods.”

It is obvious from the terms of reference that the task of the committee was not intended to be revolutionary at all. Though the report of the committee exposed the existing evils—which were also pointed out in the reports of the Collectors of various Custom houses—the recommendations of it were quite commonplace. Instead of revolutionizing the whole system, only patch works were made here and there. Suitable adjustments and additions were, of course, made from time to time, with regard to the administrations of Transit and Town duties in the Bengal Presidency. But the main body of the Regulation IX of 1810 with all its defective principles and accompanying ruinous effects, continued to exist till 1836, when Transit and Town duties were abolished in this Presidency.

The Principle of Consolidation X'rayed

By Regulation IX of 1810, an entirely new tariff was thus imposed on the inland trade of the country. The basic principle of the Regulation was to consolidate different duties which were levied separately before 1810. To realise this consolidated duty once for all on the whole trade of the country, cordons of *chokeys* were thrown round the principal marts. Under the Mughal system of inland customs, duties were levied in proportion to the distance travelled. Merchants paid duties by instalments as they advanced. If the goods were conveyed to an adjoining district, the amount of duty levied was naturally little. The new regulation, on the contrary, took for the standard the aggregate of all the instalments. Previously, this was only to be levied on goods travelling the greatest distance ; but now

33. *Progs : Board of Revenue (Customs)* No. 15 of 29th July, 1817.

it was applied to the whole internal trade of the country. This was called a 'consolidation', but as Charles Trevelyan very aptly observed in his Report, "it was a frightful augmentation of duty."³⁴ The gravity of this augmentation can be better understood, when we see that every time the goods underwent a change of form, a new *rowannah* must be taken out, and a new duty had to be paid enhanced in amount, in proportion to the increase of value they acquired from the labour bestowed on them. For instance, shawl stuff paid on importation 10 per cent, and on being cut up into scarfs and embroidered at Delhi or elsewhere, 10 per cent more had to be paid. "It appears to have been entirely overlooked," remarked Trevelyan, "that the great mass of the business of the Presidency consists of small transactions between town and country, between neighbouring districts and between different parts of the same district. The Presidency is so extensive and offers so great a variety in the produce of its agricultural and manufacturing industry. that the wants of the inhabitants are mainly supplied from the home trade, which suffered in an infinite degree from the new regulation, while foreign trade derived no relief from it."³⁵ This defective principle together with the evils arising out of the working of the Regulation had ultimately cast dark shadow over the life and economy of the country.

34. Trevelyan, Charles—*Report on the Inland Customs and Town Duties in the Bengal Presidency* (1834), p 3.

35. Trevelyan's *Report*, *op. cit.* p 3.

CHAPTER V

Effects on The Economy and Life of The Country

Damage to Internal Commerce

The greatest damage wrought by inland customs and Town duties was to the internal commerce of the country. External commerce was not immediately much affected by these duties, though it was adversely affected in an indirect way. Decline in trade or commercial distress in the closing years of the 18th century and the beginning of the 19th century was a much discussed problem. Along with other factors, Transit and Town duties may be held responsible for that to a great extent. And decline in internal commerce is bound to affect the whole economy of the country. Charles Trevelyan in his "*Report upon the Inland Customs and Town Duties in the Bengal Presidency*" clearly exposed the damaging effects of these duties upon the internal trade of the country. "As commerce is the universal instrument of production", he wrote, "everything which tends to render our instrument more expensive, limits in the same degree the encouragement afforded by it, to the industry of the country. Whatever extra charge the merchant may be put to by unauthorised exactions, by delays, and by the expense of various kinds attending the compliance with, or evasion of numerous and intricate restrictions, it is borne by him for a time only. He is merely the medium of its payment, and in the long run he must get back the full amount in the enhanced price of his goods ; otherwise he would be obliged to desert his business for some other which would yield the ordinary rate of profit. The expense, therefore, of every kind, falls upon the consumers, and by limiting the demand for goods, it imposes a check upon their production. If, by the operation of the tax, trade is also rendered intricate, dangerous, and disreputable, and fewer persons consequently engage in it, than if perfect freedom existed, similar results must follow. The merchants whose capitals are actually employed will get higher profits than under a system of free competition, prices will be enhanced, and consumption and production will be diminished."¹ Though limited in their operations, Town duties offered great obstructions to the trade of the country. Cities and towns are natural centres of commerce within the country and the general tendency of the internal commerce is to concentrate in these particular places. The direct effect of these duties was to distract and drive it away. "If these

1. Trevelyan's *Report*, (1835 Ed.) p 11.

restrictions did not exist, Trevelyan hoped, "trade would take exactly the course which is most conducive to its interests. Places which are not now used as such would be established as entrepôts, while many of those which already exist would be greatly extended, and thus new facilities would be created for commerce, far exceeding those which the country previously afforded."² The Town duty tariff included salt, sugar tobacco, ghee, betelnut, turmeric, oil and oil seeds, which were all great staples of internal commerce. The letter and spirit of the law required that the Town duty should be levied on the consumption of these articles within the towns. Goods in transit through the towns were not liable to these duties. But in practice, however, it was impossible to distinguish those articles intended for the consumption of the town, from those which were brought merely for the purpose of being sent away again. The actual result was that Town duties were everywhere levied on the enumerated articles when they entered the *chokey* limits.³ Thus, even the general internal trade of the country did not enjoy exemption from the Town duties.

When inland customs were consolidated in 1810, it was hoped that less obstruction to trade would be offered under the new system of collection. Under the previous system, Transit duties were successively collected as the merchant proceeded with his goods. But, even in the era of consolidation, all the paraphernalia relating to the collection of Transit and Town duties had to be maintained. Apart from the very practice of levying duties upon internal commerce being defective in principle, the establishment of *chokeys* together with the system of *rowannahs* and the right of search proved to be extremely harassing to the merchants. Numerous *chokeys* were placed on the principal routes of commerce which seriously hampered the smooth execution of the internal trade operations.⁴

The Board of Customs, Salt and Opium, in their "*Observations upon the Transit and Town Duty System of The Bengal Presidency*"⁵ did not admit the damaging effect on the internal commerce of the country. In support of their argument that the system did not affect the internal commerce with any "paralyzing influence", the Board referred to the official returns of the value of inland commerce from 1809-10 to 1830-31. These were the following :⁶

1809-10	...	Sa/Rs. 23456021
-11	...	„ 26537467

2. *Ibid* Sec. on Town Duties, p 31.

3. *Ibid*. p 7.

4. *Ibid*.

5. See Progs : G. I. Finance (Sep. Rev.) No. 2 of 25th February 1835.

6. *Ibid*.

-12	...	Sa/Rs. 26054270
-13	...	„ 27912927
-14	...	„ 25558140
-15	...	„ 32041052
-16	...	„ 39497395
-17	...	„ 48800247
-18	...	„ 46839772
-19	...	„ 39697156
-20	...	„ 53225995
-21	...	„ 46117184
-22	...	„ 50369131
-23	...	„ 47744945
-24	...	„ 40502575
-25	...	„ 54232271
-26	...	„ 58094212
-27	...	„ 51354443
-28	...	„ 53990234
-29	...	„ 53329946
-30	...	„ 51895142
-31	...	„ 52333470

In the above returns, according to the Board, only the value of the private trade was included. The value of salt, tobacco and cotton—on all of which duty was levied on weight and not on value—was also left out. Moreover, the value of all such articles as were not liable to Transit duties, was omitted from the above returns. The Board expressed that in all such articles (not liable to Transit duties) the commerce of the country probably increased as the general commerce had increased. “This increase”, the Board asserted, “is assumed from official returns. They may be correct, or they may be incorrect : at all events we have no better information ; it is the same as that resorted to by Mr. Trevelyan in the composition of his Report, and it shews that the value of the inland trade has increased, since the date of the existing custom regulation 1809-10, from two crores and thirty-four and half lacs of rupees, to five crores and eighty lacs and ninety thousand rupees in 1825-26. It has fallen since that period as low as five crores and thirteen and a half lacs of rupees, being rather more than double the value of the inland trade in 1809-10, but certainly not from any increased obstacles presented by our inland transit duty system which has, if anything, been relaxed since that period.”

It is extremely difficult to accept the proposition of the Board of Customs. The returns are very imperfect and the increase in the trade

in the unenumerated articles has been assumed. Secondly, the authenticity of the above figures (though official) is open to question. Do the figures really represent the value of commerce strictly internal? What does the term 'internal commerce' mean? What are the criterions by which the value of internal commerce, in the strict sense of the term, can be determined? Internal commerce does not simply mean the transit trade through the custom houses. It was very difficult or rather almost impossible to determine the actual volume of internal commerce in the strict sense of the term, at least during the period under review. Thirdly, even if we accept the figures to be truly representing, then also the argument of the Board does not hold good. The Board actually banked upon an increase which was very slender. Actually, for a decade since 1820 there was no increase in the average returns. How could the Board of Customs claim an increase in the volume of internal commerce? This was not at all an encouraging fact and the comparison with the figures of 1809-10, when everything was in a mess was not proper. Moreover, the Board failed to understand that by the word 'increase' one should mean 'proportionate increase'. However, the Board admitted that "the inland commerce would have been still greater, had those vexatious interruptions, which impede it in the shape of duties and *chokeys*, not existed."

*Obstructions to the River-borne Trade along the
Ganges and the Jumna,*

For the protection of revenue derived from the Transit and Town duties, Section 11 of Regulation IX of 1810 provided that *chokeys* should be established on the principal routes of commerce. This section was interpreted to authorise such a distribution of the various custom house *chokeys* as best to secure the public revenue derived from these duties. In other words, this provision contained in itself a principle of unlimited extension of *chokeys*. As every new course of trade required a new *chokey* and as trade was continually finding new channels for itself, an endless multiplication of *chokeys* was the consequence. Within a few years after the promulgation of Regulation IX, *chokeys* multiplied in an alarming rate. Autumnal leaves were not perhaps more thickly strewn in the vallambrosa than the routes of commerce of the country were infested with custom *chokeys*.

Land carriage being comparatively expensive and hazardous, rivers formed the principal routes of commerce in the Bengal Presidency. The two streams of the Ganges and the Jumna intersecting the whole of the Bengal Provinces from one end to the other and terminating in the port of Calcutta were naturally the great channels and high roads of internal trade of the country. Though a great part of the trade was conducted by land in the upper provinces, yet the Jumna

and the Ganges (to a limited extent) there presented themselves as the principal routes of commerce. Thus, in the Upper and Lower Provinces, these two rivers presented themselves as the natural lines to be guarded for the levy of Transit and Town duties. A large number of *chokeys* were, therefore, situated along the whole length of these two channels. The lines of the Jumna and the Ganges had to be guarded, although not specifically indicated in the Regulation, and in no instance, it was deemed sufficient merely to establish a set of *chokeys* round the head station of the Collector of the customs. In this manner, the establishments for the collection of the Transit duties had been for the most part placed on the great routes and navigable rivers throughout the country. "The only difference then", wrote the Board of Customs to Sir Metcalfe, Vice-President in Council, on 17th October, 1832, "between the present location of the custom house *chokeys* and that which prevailed on the promulgation of Regulation IX of 1810 would seem to be greater number of them now established in order to embrace different marts or *gunjes* that have started up since that time, the discretion so to extend them being vested in Government."⁸

The obstruction to trade along the Ganges and the Jumna can be best understood by stating the numerous stations where boats were liable to stop for searching. In the Agra Presidency, a *chokey* occurred at every 5 miles. After a merchant had cleared the Delhi *chokeys*, he had to run the gamut of those of Meerut, and after he got clear of those, he had to enter upon those of Barielly or Furrackbad.⁹ On the whole line of the Jumna, from the point where it entered the British territory to its junction with the Ganges at Allahabad, there were no less than 133 custom *chokeys* where boats and merchandise might be stopped and examined. In the Delhi territory alone, which extended from Kumaul, there were 35 different posts at which boats were liable to be stopped and searched. All of them were situated on the right bank of the Jumna. The jurisdiction of Meerut custom house extended along the opposite bank of the river from Padshamahal to a point somewhere below Delhi. Mr. Glynn of Meerut custom house stated that there were only 9 posts attached to it. Mr. Laing of Agra said that there were altogether 38 *chokeys* belonging to his custom house. There were 8 *chokeys* on the left bank of the Jumna under the control of the Kanpur custom house, and Allahabad custom house had 8 subordinate posts.¹⁰

8. See Progs : G. I. Finance (Sep. Rev.) No. 2 of 25th Feb. 1835 (Appendix-B).

9. Progs : G. I. Finance (Sep. Rev.) No. 7 of 24th February 1836.

10. Trevelyan's Report on the Navigation along the Jumna and the Ganges, 1st September 1832.

Progs : Board of Customs, Salt & Opium (Customs) No. 33 of 19th October 1832.

On the Ganges, from Hurdwar to Calcutta, the number of custom *chokeys* was represented to be 106 of which 86 were stated to be places of search. On this river, there were 3 principal *chokeys* in the Barielly Division ; 8 in the Meerut Division ; 15 in the Furrackabad Division ; 12 in the Kanpur district of Allahabad Division ; 1 principal *chokey* in Allahabad proper ; 12 more in the Allahabad district ; and 2 in the Mirzapur district of the Benares Division. The greatest obstruction to trade on the Ganges existed between Patna and Calcutta. While the number of *chokeys* between Mirzapur and Patna was only 7, there were 28 *chokeys* between Patna and Calcutta. In his “*Report upon the Inland Customs and Town Duties of the Bengal Presidency, 1834*”, Charles Trevelyan, however, mentioned the following 15 *chokeys* between Patna and Calcutta :—¹¹

	{ “1st. A <i>chokey</i> four miles west of Patna, called in different lists Pylajah and Puneej
Patna	2nd. Patna Sudder Ghaut
Division	3rd. Jinjee Baug
	4th. Füttooah
	5th. Beenecpoor.
	6th. Ghysabad
Moorshidabad	7th. Sadikbagh
Division	8th. Lalbagh, or the ghaut of the Moorshidabad Custom House
	9th. Juggurnathpoor
	10th. Hooghly Sudder Ghaut
Hooghly	11th. Chuttrah
Division	12th. Bullubpur
	13th. Ballee-Khal
Calcutta	14th. Bagh-bazar
Division	15th. Calcutta Custom House

Note :— When boats are obliged to pass thro’ the Jellinghee, in consequence of the Bhaugyutte being closed, they are stopped at the following *chokeys* in the Pudah river ; Sooltan-gung, Bhogawan Golah, Gaul Gachee, Kodai Katee.”

These were quite independent of the salt and opium *chokeys* for the protection of salt and opium revenue. Moreover, grave doubts were expressed whether all the existing *chokeys* were mentioned in the official lists. It should also be noted that only those custom-house posts, legally termed as *chokeys*, had been mentioned. No mention was made of those where single peons were stationed at numerous *ghats* and

public *ferries* ; and they were perhaps the greatest enemies to the commerce of the country. It was also probable that the officers at other *chokeys* stopped boats besides those which it was expressly enjoined.¹² The gravity of the situation is clearly understood by the fact that at each of these *chokeys*, the custom officials could legally apply the right of detention and search for the purpose of protecting the revenue derived from the Transit and Town duties. Whatever may be the real extent of the obstructions, they were sufficient to embarrass the navigation along the Ganges and the Jumna. As a result, the great staples of salt, cotton, ghee, etc. which were sent down in vast quantities to Delhi, Rewari, and other commercial towns, had to be sent on by a tedious and expensive land carriage.¹³ This occasioned a great inconvenience and loss to the mercantile community. Considering the accumulated pressure of the machinery of *chokeys* upon the great channels of commercial intercourse, it was only wonderful that these two rivers could be used at all for the purposes of trade.

The impediment to the traffic on the Ganges and the Jumna together with the exaction by customs officials were the subject of frequent complaints by the mercantile community. Petitions were presented to the Governor-General and the grievances of the people were ventilated in public papers.¹⁴ During his tour in the Western Provinces in the middle of the year 1832, this subject attracted the serious attention of the Governor-General, who directed Charles Trevelyan, then Deputy Secretary in the Political Department to prepare a report on the subject and to suggest certain measures of relief. After a mature consideration of the subject, Trevelyan submitted his "*Report on the Navigation along the Jumna and the Ganges*" on 1st September, 1832. This report clearly revealed how the country was caught in the monstrous web of customs *chokeys* and the disastrous effects of these impediments to trade along these two rivers. As a remedy, Trevelyan proposed that the right of search should be limited to the Head Custom House and that the subordinate *chokeys* should be strictly prohibited from interfering at all with the river-borne commerce, further than to prevent the clandestine shipment and unloading of goods. Trevelyan thought that this measure would not be resented by the country merchants, as the custom house was generally situated at the great marts of trade, where their boats would otherwise have occasion to stop. Moreover, the presence of an European officer, as Trevelyan observed, would secure the merchant from detention or exaction, or at least afford him the means of immediate remedies, if any such was attempted.

12. *Progs : Board of Customs, Salt & Opium (Customs)* No. 33 of 19th October 1832.

13. *Ibid.*

14. *See Appendix C.*

The report submitted by Trevelyan was referred to the Board of Customs by Mr. Secretary Prinsep for observation and comment. The report was thoroughly examined and a letter to Sir Metcalfe, Vice-President in Council, was written on 17th October, 1832 by G. Chester and H. Sargent of the Board of Customs. "That great vexation to the people", it was observed in that letter, "is occasioned by the power indiscriminately assumed by, if not by law vested in, all the native officers of our custom house *chokeys* of detaining boat with a view to the examination of their contents, is unquestionably true. It is also clearly a primary duty of the Government so to adjust their checks against evasion of the duties through these *chokeys* as to render them as little burthensome as possible to the fair trade and traveller. The only question then seems to be how far the exercise of a power, which is thus acknowledged to be the great source of abuse, can be rendered or taken away without at the same time impairing the revenue derived from our internal duties." The Board remarked that the measures proposed by Trevelyan were not well-conceived ; and they would not afford ample relief from the evil complained of to the people. It was also remarked that they could not be adopted to the extent proposed, without having the immediate effect of greatly reducing the revenue. Chester and Sargent observed in their lengthy letter that the establishment of *chokeys* along with the right of stoppage and search was an unavoidable requirement of the system under which Transit and Town duties were collected. If the revenue was to be collected, *chokeys* minus the power of detention and examination would be a complete farce. "It must be evident," they asserted, "that a tax levied on the transit of goods, though intended only to bear on articles of commerce and the general merchant, can be enforced only by an uniform unsparing examination of all boats or other means of conveyance ; for if any were exempt ; the ingenuity of the speculator would soon lead him to assume the appearance of a privileged conveyance—but travellers are to the merchant in the proportion of at least ten to one. It seems therefore to be a necessary consequence that the ten must be inconvenienced in order that the one may not escape—this is the real source of the whole evil now so strongly represented. No one can be more sensible than ourselves of its existence and of its extent : but so long as Government impose on us the management of the impost, we would ill perform our duty were we, for the sake of the good word of ten, to relax our security that the eleventh shall not find the means of evasion by assimilating himself and his conveyance to that usual with the traveller."

But the Board admitted the necessity of minimising the evils and accordingly submitted their own proposals. 1st, The evil might be

mitigated by at once withdrawing the privilege of stopping boats from all but certain *chokeys* to be specified and a list of them should be published. Secondly, the occasions of the detention would be diminished by confining the examination and endorsement to the outer *chokey* with notice to the Collector. Thirdly, the *chokey* officers stationed at *ferries* and cross routes should be restricted from interfering at all with navigation or with the river-borne commerce, unless goods should be loaded or put on board at their *ghats*. "The full adoption of this plan," they hoped, "will probably enable Government to effect a saving in the establishments of some of the river *chokeys*, but much judgment and discretion will be necessary in making out the lists of those *chokeys* which are to be retained with the power of examination, with reference especially to intermediate marts, and to the condition of the western salt trade, which is by far the most fruitful source of revenue in the western territory." The Board, at the same time, proposed that a special officer should be appointed for the consistent execution of the new arrangement. This officer should be directed to proceed down the river and enquire into the circumstances of each *chokey*.

These suggestions were, however, carried into effect in the provinces west of Allahabad. Seven stations on the Jumna and six on the Ganges were fixed by the Governor-General, at which boats were liable to stoppage and search. As regards the navigation on the Ganges below Allahabad, the Board was again directed on 6th November, 1832, to prosecute enquiries with a view to the limitation of the number of search *chokeys* on the Ganges and other rivers of Bengal and Behar. However, in their letter, dated 5th February, 1833, the Government gave the following instructions :

"Para. 4. In determining the places at which boats shall hereafter be stopped below Allahabad, it will not be necessary to lay down as an invariable rule (A), that they should be stopped at the commencement and end of each separate custom jurisdiction. (B) In some cases as for instance, in the Gazeepore and Benares districts, where there are no intermediate *chokeys*, this rule, it is conceived, would multiply the impediments to the navigation to an extent much beyond those which exist at present : and it is by no means clear what circumstances are supposed by the Board to render it of peculiar importance, that boats in transit should be stopped and examined at the two extreme limits (C) of each custom house jurisdiction, more than at any other place.

Para. 5. The object of the custom restrictions under the present system is to lay the transit trade of the country under contribution, whatever its direction may be ; and in applying our checks to this purpose, it is obvious that we must be guided entirely by local considerations. The salt trade which crosses the line of the Jumna from west to

east, requires that preventive establishments should be kept up at as many places as it can be conveyed across the river—that is at every ford and ferry ; while the river borne commerce, which follows the line of the Jumna, need only be stopped at such intervals as will prevent any considerable transit trade from being carried on in the intermediate spaces without paying duty. If this purpose is sufficiently answered by detaining boats at the Sudder Custom Houses (D) it would of course be improper to lay any additional restrictions on the freedom of the navigation ; and if not, such additional stations should be fixed on for stopping and examining boats as the existing routes of trade, and the situations of its entrepots may suggest ; but unless recommended by either of these considerations, there is nothing in the extreme limits of the jurisdiction of each custom house, which makes them a more desirable (E) situation for intercepting the trade of the country than any other.

Para. 6. It must not be forgotten that the river-borne trade is almost invariably bound for some principal mart, where it will be subject to examination by our custom house officers ; that the distance between any two sudder custom houses is generally so small (F) as not to admit of any important trade being carried on, upon the intervening portion of the river, without passing either one or the other of them ; and lastly, that the operation of loading and unloading the cargoes of boats is not such as is usually resorted to by smugglers, particularly as they would have to do it in defiance of the custom house officers, who are stationed to guard the fords and ferries of the rivers ; and after all the only advantage which they could derive from the transaction would be the transport of their goods free of duty on that limited portion of the river, which intervenes between two sudder custom houses."

In their letter of 11th March, 1833, the Board of Customs put forward their recommendations after a minute examination of the different points of instructions given by the Governor-General. As to the 1st one, the Board conceived it to be essential to the interests of the revenue that this should be laid down as an invariable rule. (B) The Board did not clearly apprehend the argument of Government. When there were no intermediate *chokeys* between two custom stations, the impediments to the navigation could not be multiplied by a mere maintenance of the present principle of search. The Board could not also discover what additional impediments the principle of stopping boats at the commencement and end of each jurisdiction was likely to throw in the way of commerce on the navigation of the river. In the case of the point C, the Board apprehended some erroneous impression on the part of the Government with respect to the "Custom House jurisdiction". Government perhaps inferred that where a custom

house was established, its jurisdiction extended over the district of that name. But that was not the case. Its jurisdiction extended nowhere beyond the boundaries of the belt of *chokeys* drawn round the town, for the protection of revenue derived from Transit duties. As regards point D, the Board did not dispute this position. They only apprehended that the purpose referred to in that point would not be sufficiently answered by detaining boats at the sudder custom houses. On the point E, no separate explanation was offered. Lastly, (F) the Board were unable to concur in the assumption that the distances between two sudder custom houses were generally so small as assumed by the Government.

Though the Board did not agree with the view that inland commerce had declined due to the obstructions along the principal routes of commerce, it was asserted that utmost exertion should be made to remove those which really did exist. According to the Board, some of the *chokeys*, then empowered to search boats in passing, might be converted into *chokeys* for the prevention of loading or unloading goods not protected by *rowannah*. Other search *chokeys* again might be moved nearer to the *sudder* station, and some perhaps altogether abolished. The number of custom house *chokeys* where the boats were liable to stoppage and search between Patna and Calcutta, was accordingly reduced to 15 as mentioned in Trevelyan *Report*. In spite of the reduction in the number of *chokeys*, in actual practice, the obstruction to the river-borne trade along the Ganges and the Jumna was not considerably diminished. So long as duties were levied on the internal transit trade, they were bound to hinder the traffic along the principal routes of commerce including those two great streams of the country.

Pressure on Petty Merchants

"The very principle of levying customs on inland trade was unsound in theory, while the system under which it was collected"¹⁵ produced every possible evil. The customs procedure was productive of heavy expenses which fell upon the small capitalists more heavily than on the bigger ones. Merchants were obliged to keep up extensive private establishments merely for the purpose of complying with the requisitions of customs rules. Every custom house was beset with agents for the supply of *rowannahs* and the transactions of other necessary business with the custom master and his *Amlah*. Agents were also maintained by the merchants in constant attendance at the *chokeys* through which their goods were likely to pass. This was done with a view to securing a smooth passage of goods through the *chokeys*. The great expense of the machinery was, of course, added to the price of the goods and that gave

15. Ghosal, H. R., *Economic Transition in the Bengal Presidency*, p 195.

the capitalists an unfair advantage over the small traders. In the Select Committee on the Affairs of the East India Company, 1832, Holt Mackenzie was asked :

“Have they (Transit duties) not a tendency in preventing persons with small capitals from acting as merchants and from making beginnings which might afterwards lead to more extensive mercantile commerce ? Mackenzie—“I think they must do so in a considerable degree ; for small capitals can hardly pay their way through the custom houses they will meet if moving to any considerable distance. The great highway of Calcutta for many hundred miles is the river Ganges ; and along that river the custom house posts are chiefly stationed. Now, from the central district of Allahabad there are 8 custom-houses including that station and Calcutta and to each custom-house there are several posts attached, at each of which the goods of the merchant are liable to detention and search. So, that all goods making use of that great channel of inland communication, especially those belonging to petty merchants, are subject doubtless to a very considerable tax in the shape of bribery, delay and annoyance.”

Charles Trevelyan also observed : “Persons in moderate circumstances cannot enter into it, because the custom system entails upon them expenses which are beyond their means and renders the inland trade precarious and slow in its returns, instead of quick and sure ; and all are deferred by the intricacy of the law.....The result is that the inland trade of the Presidency is a virtual monopoly in the hands of a comparatively few rich merchants.”¹⁶ ‘*Ferriwallahs*’ and other small traders were almost crushed down under the heavy wheel of the inland custom system. Even the ‘*police-chokey-boat manjee*’ would call a hawker on the pretext of buying some goods and then press him for some ‘*buxis*’. If the poor man did not comply with the demand he would be forcibly taken to the ‘*thana*’ on a false charge.¹⁷ This was the reason why small traders and persons with little capital were always loudest in their complaints. When it is considered that nearly the whole trade of the country was conducted by small traders, the real extent of the evil could be appreciated.

Rowannah System a Crying Evil

The necessity of procuring a *rowannah* for covering the goods in transit was an open sore in the inland-customs structure. *Rowannahs* could be procured only from the custom-house which might be one hundred miles away. Still, no *rowannah* could be had from a *chokey*

16. Trevelyan's *Report*, *op. cit.* p 72.

17. *Progs : Board of Customs, Salt & Opium (Customs)* No. 16 of 19th September 1831.

situated nearby and if the merchants had attempted to pass the *chokey* before the *rowannah* arrived he would render himself liable to the penalty of the confiscation of his goods. When produce is constantly taken to market, the inconvenience arising from the late arrival of the *rowannah* is conceivable. The delay in getting passes often inflicted heavy loss upon the merchants. Moreover, the goods having reached their destination, they must be taken up into small quantities and separate passes for each portion must be obtained. The original pass was handed over to the custom house, and in lieu of it the merchant would get several '*attraffee*' or divided *rowannahs*. This transaction was burdened with an additional duty of 8 annas per cent, but this bore no comparison to the loss sustained by the merchant due to the obstruction to the early sale of his commodities.¹⁸

Much loss and inconvenience were also experienced by merchants from *rowannahs* being lost or damaged, and from the ignorance or neglect of their servants in not complying with the usual forms. The *rowannahs* might be damaged due to bad weather and vicissitude of various kinds to which they were exposed. The Board of Customs made it a principle not to issue duplicate documents even when no use could be made of them injurious to the interests of Government.¹⁹ The Board maintained that it was clearly the province of individuals to take care of their own papers and not to discourage applications for duplicates would only lead to greater carelessness on the part of persons holding originals.²⁰ "Even if they (the merchants) were entitled to new *rowannahs*, it would afford no adequate relief, for it is extremely difficult to produce the identity of goods, and particularly so in this case, because the assertion of the loss of *rowannah* is naturally viewed with suspicion."²¹

The process of issuing *rowannahs* was also productive of delay and loss to the merchant. *Rowannahs* were issued by Revenue Collectors and they might be absent from the station on other duties in which case the merchant had to wait indefinitely. The clerks issuing *rowannahs* could throw infinite delay in the way of the most important business speculation. They would demand bribe from the merchants for an early issue of the *rowannah*. In some cases, merchants could not take out *rowannahs* beforehand. A merchant, for instance, going to Hurdwar or other fairs could not give prior intimation to the custom house as to the exact description of goods which he intended to carry, because his purchases "must be adapted to a variety of considerations connected

18. Trevelyan's *Report*, *op. cit.* p 14.

19. *Progs : Board of Customs, Salt & Opium (Customs)* No. 9 of 23rd May, 1834.

20. *Ibid.*

21. Trevelyan's *Report*, *op. cit.* p 15.

with the state of market and the information.....respecting the probable demand for particular articles, the nature and extent of which cannot be foreseen.”²² Yet he was bound by law to take out *rowannahs* for his goods to be purchased, and if he failed to do so, he might lose them at any *chokey* on his way back.

‘*Maaffee rowannahs*’ added further complications to the system. There were large classes of goods which were entirely exempt from Transit duties. The English or Foreign imports of the Presidency, after paying the import duty at Calcutta, should pass through the interior duty-free. To protect them from further exactions, *maaffee rowannahs* were issued to the merchants to cover their own consignments only. But they were just as much liable to stoppage and search in transit as goods protected by *rowannahs*. This was done with a view to checking smuggling under the cover of these *rowannahs*. In spite of this precaution, dishonest merchants, after paying bribes, used to carry their goods under the cover of these *rowannahs*. Even forged *rowannahs* were sold to the merchants at a moderate price.²³ Trevelyan aptly observed that the *maaffee rowannah* was “a complete farce”, as it only yielded a perquisite of a few annas to the writers in the custom house without the least benefit to the Government.²⁴ It appeared to Trevelyan, as if the *rowannah* system had been “purposely devised to impede the free agency of the merchant in every stage of his proceedings. From the first purchase of the investment in small detached portions, until finally disposed of in the same shape he must adapt his operations not only to the demands of the market and to the suggestions of his own enterprise, but also to the specification of goods contained in his *rowannahs*; and if he dares to exceed this ever so little he places himself in the situation of a public delinquent and becomes liable to the most severe penalties. It is hardly possible to conceive a plan better calculated to tie up the hands of the mercantile community.”²⁵

Mode of Appraisement productive of loss and harrassment

The letter of the customs law required that goods carried by merchants must absolutely correspond to the specification in the *rowannah*. This necessitated that the consignment should be examined and the value appraised at the *chokeys* through which it passed. The

22. Trevelyan's *Report*, *op. cit.* p 16.

23. *Progs : Board of Customs, Salt & Opium (Customs)* No. 16 of 2nd April, 1831. Mr. R. H. Tulloh, Commissioner of Revenue and Circuit of the Furrackabad Division, detected the practice of carrying a large-scale illicit trade in country cotton piece-goods under the cover of *maaffee rowannahs*.

24. Trevelyan's *Report*, *op. cit.* p 46.

25. Trevelyan's *Report*, *op. cit.* p 15.

slightest difference led to the confiscation of the whole consignment.²⁶ It was not uncommon that the same consignment of goods was differently appraised at different *chokeys*.²⁷ This might be due to the change in quality or form of the goods.²⁸ The difference was also caused by the defects and omissions in the Book of Rates. The Book of Rates was a statement, in tabular forms, of the prices of various articles of commerce and produce. Due to the difference in the value of commodities at different places, the Book of Rates was, sometimes, not uniform at two places and dispute arose as to the reality of the value mentioned in it.²⁹

26. *Progs : Board of Customs, Salt & Opium (Customs)* No. 30 of 5th Feb, 1830. One Amir Khan imported *shawls* and *roomals* at per Meerut *Rōwannah* No. 10067 valuing Rs. 610/7/3. The aforesaid goods were examined and appraised by the Collector of Furruckabad and proved the value right. But, when the goods were examined at Calcutta custom house, it was found that only a piece of *shawl* was not corresponding and consequently the goods were immediately seized.

More ridiculous was the case of Guru Charan Gooni, a petty *beopary* of wooden smoking pipes. He sent down to Calcutta 13 packages containing 5700 pieces of wooden '*nulcheas*' of certain sizes mentioned in the *rowannah*. At the Calcutta custom house it was found, at the time of examination, that some of them by reason of the lower part of them having been left somewhat longer than necessary, exceeded the measure stated in the *rowannah*. The *rowannah* was at once cancelled and fresh duties were demanded.

See *Progs : Board of Customs, Salt & Opium (Customs)* No. 12 of 23rd September 1831.

27. *Progs : Board of Customs, Salt & Opium (Customs)* No. 52 of 5th March, 1830. A *beopary* named Nicumdo Das brought a boat laden with some red thread covered by the *rowannah* examined and certified by the officer of Reckaube Bazar *chokey*. Rajnarain Sen, the *Darogah* of the Naraingunge *chokey* also appraised the goods and certified. When the same goods were again appraised at the Demra *chokey*, an excess was detected. The goods were immediately sent to the Collector together with the *beopary*.

See also *Appendix D*.

28. *Progs : Board of Customs, Salt & Opium (Customs)* No. 45 of 6th May, 1831.

Messrs. Cockerell & Co., despatched some piece goods to Calcutta from the interior under a *rowannah*. The goods were described as '*Silk Borahs*', and on the way, at Tittaghur, these were, however, converted into '*chappas*' (dyed or printed). When the consignment reached Ballykhal *chokey*, the goods were not found corresponding with the specification in the *rowannah*. At once, they were seized and sent down to the custom-house for necessary action.

29. *Progs : Board of Customs, Salt & Opium (Customs)* No. 50 of 21st May, 1830.

Biswanath De and Kurreem Bux, merchants and traders of Calcutta, complained to the Board of Customs that the consignment of cloth which they were bringing to Calcutta under the cover of a Howrah *rowannah*, was seized by the Calcutta custom-house officers on the ground that the valuation, according to the Calcutta Book of Rates, was much in excess than that mentioned in the *rowannah*. They argued that the Howrah rates specified the real value of their goods. (Contd.)

Much difficulty was faced when the rates specified in the Book of Rates were backdated or when the rate of a particular article was not at all mentioned in the Book.³⁰ The express order of the Board of Customs was that in such a case, the goods should be valued by the market rate.³¹ The acute diversity in the weights and measures made the task of appraisement very difficult.³² There was no common standard and weights and measures varied from place to place, from district to district and even in different parts of a district.

Various cases of fraudulent practices came to light during the process of appraisement. Dishonest merchants and custom officers even altered the figures of the *rowannahs* and the Book of Rates to

Name of the Merchants	Date of Application	Number of Application	Quantity of cloth	Howrah valuation Co/Rs.	Calcutta valuation Co/Rs.
Kurreem Bux	7th May, 1830	14	621 pieces	666-11-0	844- 1-6
Biswanath De	7th May, 1830	15	1122 „	734-10-0	1185-13-0
			Total	1401- 5-0	2029-14-6

Madhusudan Sirkar, Chintamoney Day and several other merchants complained on the same ground.

30. *Progs : Board of Customs, Salt & Opium (Customs) No. 33 of 19th July, 1833.*

One Ganga Prasad Shaw imported from Naraingunge to Calcutta 175 maunds of 'Harry Mdog' (a particular kind of pulse) and landed them at Hatcollah Ghaut. The item was not mentioned in the Calcutta Book of Rates. The appraiser fixed the price at Rs. 2/6 per maund, which the *beopary* could not approve of. He, on the other hand, contended that the price of the commodity should be Rs. 1/2 per maund.

31. *Progs : Board of Customs, Salt & Opium (Customs) No. 2 of 23rd May, 1834.*

32. *Progs : Board of Customs, Salt & Opium (Customs) No. 34 of 15th March, 1833.*

Phool Chand Saale, a *beopary* of Furrackabad, purchased 733 pieces of coarse cloth at Kamulgunge Bazar by the *guz* or yard of $17\frac{1}{2}$ *girrahs* to the *guz* in use at that place. He brought them into the *sudder cutcherry* of the Furrackabad custom house for paying the Government customs. This time, the cloth was measured with the Company's *guz* of 16 *girrahs* to a *guz* and there was an excess of $944\frac{1}{2}$ yards of cloth.

Messrs. Watson and Co., imported from Gorruckpore to Calcutta, 385 maunds of Linseed. On weighment at the Calcutta custom house it was found that there was an excess of 81 mds. 33 seers and 4 chhitaks. It was, however, accepted in this case that the excess was due to the difference of weights at Calcutta (80 sic/md.) and at Gorruckpore (96 sic/md.).

See *Progs : Board of Customs, Salt & Opium (Customs) No. 43 of 6th November 1835.*

Innumerable cases of this nature were recorded in the Proceedings of the Board of Customs, Salt & Opium (Customs),

serve their purpose. Mr. C. R. Baswell, Collector of Customs at Dacca reported, in 1834, to the Board of Customs : "I am led to suppose that frauds have taken place at this custom house by altering the figures in Bengally and Persian upon *rowannahs* issued in connivance with the merchants..... It appears in the instances which have been brought to my notice that Bengally and Persian figures had been altered, for instance, that 2 Mds. of some goods had been altered in Bengally character to 20 Mds. and the same alteration made with respect to the price of the article and the amount of the duty paid....."³³ Figures in the Book of Rates were tampered in the same manner and the gain thus obtained was shared by the officers of the *chokey* and the merchants.³⁴

* *Multiplication of Chokeys and Its Consequences*

Under Regulation IX of 1810, custom houses and subordinate *chokeys* were established on the principal highways of commerce. Section 11 of the Regulation only prescribed that "the Collectors of Government Customs shall establish custom house *chokeys* at such places, as may be necessary, on the principal routes or *ghats*, leading to or from the respective custom houses ; provided however, that no *chokeys* shall be established at any greater distance than two coss or four miles from any such custom house....." with certain exceptions. It is evident that the law was silent on the question of what should be the maximum number of them. Naturally, year after year, *chokeys* multiplied in an alarming rate. As every new course of trade required a new *chokey* and as trade was continually finding new channels for itself, an endless multiplication of *chokeys* was the consequence.³⁵ In the Agra Presidency, a *chokey* practically occurred at every 5 miles. After a merchant had cleared of the Delhi *chokeys*, he had to run the gamut of those of Meerut, and after he got clear of those, he had to enter upon those of Barielly or Furruckabad.³⁶ Charles Trevelyan's "*Report on the Navigation along the Jumna and the Ganges*"³⁷ clearly

33. Progs : Board of Customs, Salt & Opium (Customs) No. 19 of 23rd May, 1834.

34. *Ibid.* No. 47 of 20th August, 1830.

A merchant, named Nil Kumal Seal, imported to the Mirbuhar Ghaut, a boat of a sort of tobacco contained in 98 bags weighing 160 maunds. The common rate of the tobacco was Rs. 3/8, 3/12 and 3/14 per maund. Krishnamohan Chowdhury, the *Paishkar*, and the *Dalall* of the custom-house entered into a league with the said merchant and changed the rate in the Book of Rates to Rs. 2/11 per maund in average. The remainder of the duty was secreted by them.

35. Trevelyan's *Report*, *op. cit.* p 25.

36. Progs : G. I. Finance (Sep. Rev.) No. 7 of 24th February 1836.

37. Progs : Board of Customs, Salt & Opium (Customs) No. 33 of 19th October 1832.

showed how the country was infested with a net work of custom *chokeys*. It should be noted that only those custom house posts which were termed *chokeys* were considered. No mention was made of those where single peons were stationed ; and they were perhaps the greatest enemies to the commerce of the country. It was also probable that the officers at other *chokeys* stopped boats besides those which it was expressly enjoined.³⁸ This state of things was most ruinous to the fair trader and there seemed to be no end of the exactions to which he was subjected. The remedy suggested by Trevelyan was to limit the right of search to the Head Custom Houses and to prohibit strictly the subordinate *chokeys* from interfering at all with the river-borne commerce, further than to prevent the clandestine shipment and unloading of goods.³⁹ Though the Board of Customs generally agreed to the suggestion, they considered that "to confine the right of search to the *suddar* stations of Collectors" would not sufficiently protect the revenue ; and they proposed that "the privilege of stopping boats for examination should be withdrawn from all but a specified number of *chokeys*."⁴⁰

The letter of the law did not clearly define what was meant by the limits of the *chokeys*, and disputes often arose as to whether a particular area was under the jurisdiction of a particular *chokey*.⁴¹ The Board of Customs held that the boundary of the limits of a *chokey* was "an undefined and imaginary line."⁴² "A *chokey*", the Board thought, "should be defined as a point on a particular line which it is intended to guard, having no jurisdiction either on one side or the other of that line or belt : in other words, if the line runs north and south, they have jurisdiction on the line both north and south as far as it extends, but not to the east or west of the line."⁴³ Disputes also arose on the question of how to determine the limits of a *chokey* or the

38. *Ibid.*

39. *Progs : Board of Customs, Salt & Opium (Customs)* No. 33 of 19th October 1832.

40. See Letter No. 1 of 25th September 1835, from the Court of Directors to the Government of Bengal.

41. *Progs : Board of Customs, Salt & Opium (Customs)* No. of 6th May, 1831.

Inder Narayan Biswas, a merchant of Calcutta, was carrying two bags of tobacco weighing 3 maunds from his godown at Intally to his shop in the said locality. But the custom house peon at once seized the goods on the plea that he had carried the goods within the jurisdiction of the custom house. The merchant complained to the Board of Customs that the place was fairly beyond the jurisdiction of the custom house.

42. *Progs : Board of Customs, Salt & Opium (Customs)* No. 45 of 6th May, 1831.

43. *Ibid.*, No. 33 of 3rd April, 1835. (Contd.)

jurisdiction of a custom house. Section 11 of Regulation IX of 1810 allowed a circle of two *coss* or four miles within which the collections should be made. In the case of Town duties, how that circle of 4 miles beyond the boundary of the town would be determined, was a disputed question. The Board of Customs directed in 1826 that that distance should not be calculated from a single point in the middle of the town. That distance should be so calculated as to give an equal space all round the skirts or limits of the town concerned.⁴⁴ In spite of this instruction given by the Board of Customs, the point of dispute was never clarified beyond doubt.

Damaging Effect of the Right of Search

The most serious damage to the internal commerce of the country resulted from the right of search conferred upon the *chokey* officers. Under Mughal rule, the *chokey* officers were charged with the collection of *tolls* upon a well understood quantity of goods. There was no distinction whatever made as to value. The power of search was then a nullity. Regulation IX of 1810 took away the power of collection and instead conferred the power of search upon the officers of the *chokeys*. Practically, no legal fetter was placed on this right. The law required that the goods should be neither other, nor more, nor superior in value to those described in the *rowannah* and charged the *chokey* officers with the duty of preventing any deviation from this rule. In order to effect that, boats and carts must be stopped, the goods must be taken out, opened, weighed, examined and valued. In short, a full examination must take place at each *chokey* through which the goods passed in their way. However, it had never been the practice to examine every separate article in a despatch of goods in order to ascertain whether it exactly corresponded with the particulars given in the *rowannah*. Out of a despatch of 20 bales for instance, the appraiser called for two bales, and if the contents were found to correspond with the *rowannahs*, it was taken for granted that all the rest were correct.⁴⁵ Only in cases of non-correspondence or suspicion, the examination of the whole despatch was ordered.

If any difference was detected, the officer had the power of detaining the goods until orders were received from the Collector, who

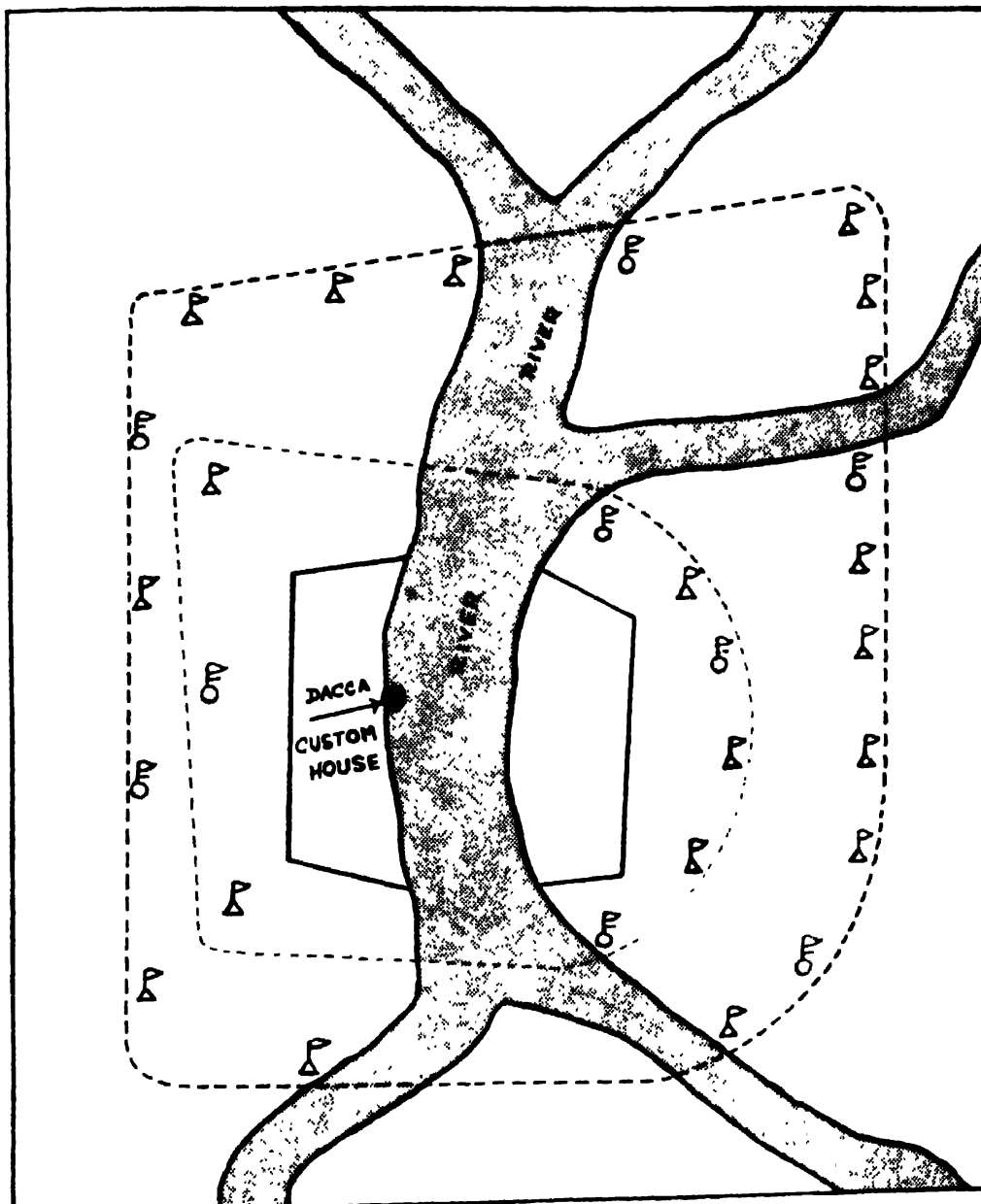
According to the definition of the Board, the *Darogah* of the outer line (in the sketch) would have no jurisdiction either beyond or within the black-dotted line ; and the *Darogahs* of the inner line would have no jurisdiction either beyond or within the red-dotted line. In fact, their jurisdiction was confined to preventing the transit of goods not legally protected just *across* those lines respectively (see facing page).

44. *Progs : Board of Customs, Salt & Opium, (Customs) No. 93 of 3rd March, 1826.*

45. *Ibid.* No. 22 of 8th July, 1831.

The following is the sketch of the limits of the Dacca Customs-House :—

1. Chokey - 
2. Pharry - 



See Progs : Board of Customs, Salt & Opium (Customs) No. 34 of 3rd April, 1835.

might be one hundred miles off, and the manner of writing to him was entirely in the hands of the *chokey* officer. The process was elaborate and tedious in the extreme and if the *chokey* officers wanted to make any discrepancy between the specification in the *rowannah* and actual goods, they could easily do so as value of goods was entirely a matter of opinion.⁴⁶ The following extract from a report of Mr. Lumley, the patrolling officer in the Northern Division of the Delhi territory, will give a tolerably accurate idea of the result of the power of search vested in the *chokey* officers : "I beg to mention the following as one of the numerous ways by which the fair dealers in salt and other goods are oppressed. Should any merchant be ever inclined to be honest, it is really almost out of his power to be so. Suppose for instance, that a merchant has a *rowannah* for the conveyance of 1000 maunds of salt. The *Karindah* or *Chupprasee* will demand a certain sum. The owner of the salt will object to give it. The native officer will then say, 'I must weigh the salt, for I suspect you have an excess.' Suppose the despatch to consist of 20 hackeries, their contents would take 3 days to weigh, and the merchant in this way would lose 60 rupees on the hire of the carts during these 3 days. He would then, after consultation, offer a bribe of 20 rupees to the *Karindah* and others rather than suffer the greater loss of 60 rupees by detention. The case is different, if a smuggler makes his appearance ; the matter is then settled in half an hour. The smuggler pays his regular "fee" of 2 annas per maund and at the same time a *chupprasee* or private servant of the *Karindah* goes ahead to settle the business with the next public servant and so on. Should any such smuggler be detected, a private servant of the owner of the salt makes all possible haste to the *Sherishtadar* and others concerned to get *rowannahs* immediately signed. He then after 12 or 14 hours, brings *rowannahs* signed, and when asked why he did not produce them first, his answer commonly is that he was left behind sick."⁴⁷ Practically, a day's detention was a day's damage to the merchant. Every boat of 1000 maunds had one *manjee* or commander on 6 rupees a month, and twelve rowers on 4 rupees a month each. So, in the pay of the crew alone every day's stoppage cost the merchant about two rupees. The increased expense of carriage, however, was a very small part of the whole loss suffered by the merchant.⁴⁸ Moreover, by such detention,

46. See Trevelyan's *Report*, *op. cit.* p 31.

47. Quoted in Trevelyan's *Report*, p 33-34.

48. *Progs : Board of Customs, Salt & Opium* (Customs) No. 42 of 5th February 1830.

Radha Kanta Das Bairagi was bringing 100 mds. of *Khasaree Daul* (a kind of of pulse) from Nuddea to Calcutta. At the Bally *Khal chokey*, the consignment was detained on the plea that there was an excess of 50 mds. As a result of detention, the merchant suffered the following loss. (Contd.)

“the market or the season of shipment may be lost ; damage may occur from bad weather which might otherwise have been escaped ; contracts may become forfeited ; rivers or canals may be closed.”⁴⁹ Again, with every day’s delay, interest on borrowed capital was accumulated and the merchant’s rate of profit diminished. To avoid these losses, the merchants had no other way but to pay bribes to the *chokey* officers.⁵⁰

The right of search also affected the travellers in a considerable degree. When the traveller was so unfortunate as to possess a little quantity of dutiable goods, the *chokey* officers at once pounced upon him like a pack of hungry wolves and extorted a satisfactory amount of money. In his note of the 8th of April, 1830, Mr. Prinsep observed : “A native of Hindoosthan from the West has the occasion to come to Calcutta to look after a suit in the *Sudder Dewany Adalat*, or for any other business. On his return, he will take with him a half year’s supply of clothing for his family. He has no intention to trade and traffic in the articles and thinks not therefore of a *rowannah*. Nevertheless, his boat is stopped at the first *chokey*, attachment and confiscation are threatened, and he pays in bribe more than the duty chargeable to be let to pass free. If his family is travelling with him, the extortion will be

	Sa/Rs.
1. Paid Duty ...	7-8-0
2. Ditto of Weighing charges ...	8-8-0
3. Ditto of hackery hire for removing the <i>daul</i> from the godown ...	2-0-0
4. Ditto demurrage of the boat laden with the article ...	10-0-0
5. Value of 25 maunds of <i>Daul</i> plundered whilst seizure ...	12-8-0

Total Sa/Rs. 40-8-0

Independent of the above loss, the article having been spoilt by being laid in a damp godown under seizure had lost its price at the rate of 8 annas per maund.

49. Quoted in Trevelyan’s *Report*, p 36.

50. Trevelyan’s *Report*, p 37.

Dunpat Burdar, a timber merchant of Purneah had to pay the following amount of bribe to avoid detention at different *chokeys* :

<i>Chokeys</i>	Amount Sa/Rs.
Sultangunge ...	10
Bagwangola ...	8
Gobgathee ...	11
Holaspur ...	9
Hooghly ...	13
Bally <i>Khal</i> (not obtainable) ...	—
Total :	Sa/Rs. 51

doubled, and submitted too willingly rather than that his boats should be searched, and his women exposed and insulted.”⁵¹ Not a single individual could pass a *chokey* without being troubled by every kind of annoyance inflicted by those authorised plunderers to extort money. As Mr. Smith, Acting Collector of Customs, Meerut observed : “Travellers are detained for hours, even days ; the privacy of their females is intruded upon or threatened and this merely with the view of compelling them to satisfy the rapacity of these harpies. Could Government in any way relieve the country from this evil, there is no doubt that they would be conferring the greatest possible boon on the native population”.⁵² A petition, dated 16th July, 1832, signed by one hundred and twentyfive Bengalees, resident at the city of Benares, was presented to the Governor-General during his tour through the provinces. Hundreds of other petitions complaining against the *chokey* oppression were presented to the customs authority, and the public papers teemed with complaints.⁵³

Though the Board of Customs appreciated the difficulty, they could not do away with the right of search as the collection of Transit duties necessitated a uniform, unsparing examination of all boats or other means of conveyances. Thus, the right of search degenerated into the most powerful instrument of extortion. This power was no where suffered to lie dormant, and by means of it, a heavy and burdensome tax was annually exacted from the country. The right of search placed the people at the mercy of the *chokey* officers beyond all power of the Government to protect them and the only remedy was nothing short of the withdrawal of this right. But the *rowannah* system minus the right of search was useless. The Board of Customs stated that “it would have been useless to place *chokeys* to guard the main routes by land and by water through which the traffic of the country was carried, unless the officers in charge of them had authority to prevent goods from passing their stations which had not paid duty.”⁵⁴ *Chokeys* were intended for the purpose of searching goods in transit, and deprived of this power, they would simply become cyphars.

Searching in Practice and Smuggling

In actual practice, the right of search had degenerated into a means to hoodwink the Government. In most cases, it had become only a matter of form and show. It is, of course, true that if the task assigned to the *chokey* officers were really performed by them, an entire stop would be put to the trade of the country.

51. Quoted in Trevelyan's *Report*, p 40.

52. Quoted in Trevelyan's *Report*, p 45.

53. See *Appendix E*.

54. Quoted in Trevelyan's *Report* p 38.

Mr. Siddons observed that in point of fact the right of search was little, if anything more than normal. By virtue of this right, the peons might detain boats or carts or bullocks till the sum of expedition money offered was sufficiently large. But in regard to boats, particularly the examination and search were never actually or at all events effectively made.⁵⁵ In his letter to the Board of Customs, dated 29th July, 1833, Siddons also stated : "The right of search is almost quite useless in practice to determine that goods do not correspond with the *rowannahs*. In many cases, effectual search could not possibly be made without unloading boats wholly or partially, which is never done ; and even when examination might be made, it does not really take place, unless when merchants resist extortion and refuse the amount required for '*Kisthiana*'. The *aumeens* or *mohurirs* endorse *rowannahs* by merely writing down, as to quantities of goods, or number of packages, just what they find inserted on the faces of these *rowannahs* as they were issued at the customs houses at which they were applied for ; or what has been endorsed by the native officers at *chokeys* past which the boats have previously proceeded..."⁵⁶ Thus, real examination and search was seldom made.

As a consequence, the great bulk of the internal commerce was carried on in defiance of the law, and by the sufferance of the *chokey* officers. Huge quantities of dutiable goods were smuggled into the principal marts of the country without paying any duty, much to the disadvantage of the fair traders as the smugglers could always sell their commodities below the market price. When a case of smuggling was reported by any person to the nearest custom *chokey*, the *aumeen* would be first indifferent and, then, would offer bribe to the informer to conceal the fact in some cases in which he was interested.⁵⁷ Petitions were often laid before the Board of Customs without any relief and honest traders were seriously affected by this inaction.

Town Duties encourage Smuggling

Town duties were intended to be levied only on the consumption of the town and the spirit of the law required that goods should be taxed

55. Quoted in Trevelyan's *Report*, *op. cit.* p 32.

56. Trevelyan's *Report*, *op. cit.* p 33.

57. *Progs : Board of Customs, Salt & Opium (Customs)* No. 27 of 7th December 1832.

One Mr. Fernandes detected a case of smuggling of ghee near his garden at Dum Dum and reported it to the Police *Thana* and to the Shambazar *chokey*. The *aumeen* of the *chokey* came to the spot after a little while, but did not approach the '*Thana*', or exchange a single word with its officers. He sat down at a distance where a mob of persons began to collect about him. Shortly after, a peon came up to Mr. Fernandes from the *aumeen* offering him 8 rupees if he could 'hush up' the matter which he refused to accept. A second offer of 10 rupees was then made, after the rejection of which the people collected around Mr. Fernandes, made a great clamour and questioned his authority for detaining the ghee.

only on their final importation to the town and not on their transit through a town in the ordinary course of trade. In practice, however, it was impossible to distinguish those articles which were intended for the consumption of the town itself, from those which were brought merely for the purpose of the passage through the town. The people of the town were virtually excluded from participating in the general trade of the country. The Town duty tariff included salt, sugar, tobacco, ghee betelnut, turmeric, oil, oil seeds and pulse, all of which were great staple articles of trade. These articles could not be brought to the town without paying 5 to 10 per cent more. Consequently, there was a strong inducement to recourse to smuggling. Merchants used to set up '*arrat-daree*' or wholesale godown in the outskirts of a town wherein they received ghee, sugar, etc., from different *beoparies* and then got the same imported into the town evading the entire duties on them. For the above purpose they had in their employment an establishment of armed people, *mohurirs* and others. They had also in their possession a number of cancelled *rowannahs* by means of which they managed to get their constituents' goods imported into their respective shops within the town.⁵⁸ Smuggled goods were sold at a comparatively low price. In a competitive market, smuggled goods were driving out the goods brought in the town by other merchants paying the full duty on them. Large quantities of goods liable to Town duty were applied for as "not to be landed in Calcutta"; but after they had passed the Town duty *chokeys*, they were smuggled into the town under the cover of darkness.⁵⁹ The smuggling of goods inflicted a serious damage to the fair dealers. Petitions were laid before the Board of Customs but smuggling could not be checked.⁶⁰

Manner of Smuggling and Organised Agencies

As regards the manner in which smuggling was carried on, it should be premised that at most of the custom *chokeys* and invariably at the *sudder* station the merchants had agents whose duty was to look after the despatches of their constituents, pay the percentage which was levied by the *Karindahs* on all goods passing within without *rowannahs* and supply passes for every description of goods in case of seizure. There was a most intimate understanding between these agents and the

58. *Progs : Board of Customs, Salt & Opium (Customs)* No. 15A of 11th October 1833.

Nabakishore Sadhukhan, Joynarain Dutt and Subol Nath established such an '*arrat*' near Calcutta to smuggle goods into the city.

59. *Progs : Board of Customs, Salt & Opium (Customs)* No. 6A of 3rd February 1832.

60. *Ibid*, No. 4 of 28th November 1834.

Merchants of Hatkhola, Pathuriaghata and Burrabazar in Calcutta presented a petition to the Board of Customs decrying the largescale smuggling.

custom officers.⁶¹ With these facilities, it is not to be wondered that goods were carried from one end of the country to the other, in many cases entirely without and in others, with *rowannahs* that had previously served a dozen other despatches. If it was detected by any officer, the *beoparies* sent off a retainer to the nearest *chokey* and passes exactly corresponding and regularly endorsed were immediately forwarded by the agent to the owner of the goods who had a thousand excuses ready at hand to account for his having been detained in the rear. In the case of salt manufactured at Sultanpur, for instance, the merchant took, say, 40 carts with a set of *rowannahs* calculated to cover 500 maunds. He then divided the carts into four different divisions consisting of 10 in each. On the first batch, he put 500 maunds and sent it off with a *Gomostah* leaving copies of the *rowannahs* with the *Karindah* at two *chokeys* which intervened between that place and the Jumna, in order that in the event of seizure, they might copy them in their registers with the view to their subsequent endorsement. Should no intervention occur, these *rowannahs* were sent back to Sultanpur to cover a second and a third despatch. In this way, one set of *rowannahs* was made use of to cover an infinite number of despatches.⁶²

To persons unacquainted with the wholesale and systematic way in which smuggling was carried on, it will appear extraordinary that such an organised system could prevail. Even organised agency houses were established to ensure the safe arrival of smuggled goods at their final place of destination.⁶³ These '*Hoondeewallahs*', as they were cal'ed, had agents all over the country and these agents had also their separate establishments for procuring and forwarding intelligence to every part of the country. The transaction was contractual in nature. The insurer agreed to deliver to the merchant whatever quantity he required at a specified place for a certain sum under which it would cost, were the merchant to take it himself with *rowannahs*. All intermediate risk was borne by the insurer who, however, reserved to himself nearly the whole of the profits of the speculation.⁶⁴

Town Duties based on Defective Principles

The logic upon which Town duties were based was not very sound. Of all the cities and towns in the Upper and Lower Provinces,

61. *Progs : Board of Customs, Salt & Opium (Customs)* No. 36 of 18th October 1833.

62. *Ibid.*

63. *Ibid.*

In Delhi there were three large agency houses which derived immense gains from this kind of insurance : (a) Ramjee Mull and Raja Ram ; (b) Gulzari Mull and Hazari Mull ; (c) Birijlal and Saelg Ram.

64. *Progs : Board of Customs, Salt & Opium (Customs)* No. 36 of 18th October 1833.

Town duties were collected only from twenty-three.⁶⁵ No particular reason could be assigned why the particular towns were taxed more than the others. Trevelyan opined that they were selected on account of their size.⁶⁶ But, can the size of a place be the just 'criterion' for taxing it more? In actual practice, the levy of Town duties was found to be based on anomalous principles. If it is admitted that size is the just criterion, there were many large towns which were not taxed, whereas places smaller in size did pay Town duties. Panipat, Etawah, Alighur, and Banda paid Town duties which were smaller than many towns in the Upper Provinces. Charles Trevelyan, however, observed that "the basis on which the tax was intended to be imposed was the relative size of places; but as the persons who were advisers of Government on this occasion, had no accurate knowledge on this subject, it has really fallen on different places according to their relative notoriety, and because a town happened to have a great name.....This original inconsistency has since been aggravated by the effect of the duty, which has in every case been to depress the places subject to it and to increase others at their expense."⁶⁷ Wealth is more mobile than men. It so happened that places not subject to Town duties became rich faster than they became populous. Wealth flows to places where it is not taxed more. This is the reason why Hathras, Gaya and many other places, on which Town duties were not imposed, accumulated wealth more quickly than Panipat, Banda and others.

Town duties—less Injurious but a Partial Tax

Town duties, though less injurious than the Transit duties, because of their limited operation, were an extremely partial tax falling upon particular towns and a small portion of the people, while the others were exempt.⁶⁸ Being confined to particular towns, they did not interrupt the general course of trade. They were applicable only to a small number of articles consumed in the towns.⁶⁹ The Town duties

65. Trevelyan's *Report, op. cit.* Section on Town Duties. p 11.

66. *Ibid.*

67. *Ibid.* p 12.

68. *Ibid.* p 10.

69. *Bengal Town duty Tariff, 1835-36 :*

Dall, Gram and Boot	...	5%
Oil seeds and oil	...	5%
Sugar wet and dry including Jaggree and Molasses	...	5%
*Ghee	...	10%
Tobacco	...	10%
Beetlenut (betelunt)	...	5%
Turneric	...	5%

(Contd.)

were, however, expensive to collect. In order to levy a duty upon 8 or 9 articles consumed in the towns, all their consumption and trade comprising several hundred different articles were subjected to the trouble of search. They brought the interference of the custom house officers home almost to the doors of the people. Everything which went in and came out of the town must be searched. Neither the daily supplies nor the conveyances could be exempted.

The principles of taxation should affect and apply to all in the same manner. No just reason could be assigned why the people of one town should pay more for their ghee, sugar, tobacco, etc. than those of any other town. Trade and manufacture are as much the natural source of the prosperity of the towns as agriculture is one of the country, deserting places heavily taxed. Thus, a perpetual tendency to fluctuation was kept up. The result was that once flourishing trade marts were ruined under the burden of the Town duties. The ever flourishing trade mart of Mirzapur suffered a set back after Town duty had been imposed upon the town.⁷⁰ The merchants soon erected godowns beyond the limits of the *chokeys* of Rampore, Theethia and others, some of which were situated even at a distance of 16 or 20 miles from the town of Mirzapur. Although the arrangement exposed them to two-fold expenses, they stored their goods at those places and despatched them to several other markets and not to Mirzapur.⁷¹ The situation was made worse when the Town duties of any particular town were farmed out.⁷² These duties were farmed out to the highest bidder and the intense feeling of rivalry often led to an enormous increase of the

Charcoal and Fire wood	5% on the importation in Calcutta only
On Lahore Salt	1 rupee per maund
Sambar Salt	8 annas per maund
Dadwana Salt	
On Balumba Salt	
Salumba „	
Furrah „	
Boharee „	4 annas per maund
and any other sort of alimentary salt excepting, as above stated, that purchased at the Company's sales at Calcutta	

*This was the most productive of all articles and probably yielded $\frac{1}{3}$ to $\frac{2}{3}$ of the whole revenue derived.

See Progs : G. I. Home (Miscellaneous) No. 483.

70. Progs : Board of Customs, Salt & Opium (Customs) No. 11 of 25th February 1831.

71. *Ibid.*

72. Agra was one of the towns where the Town duties were farmed out,

amount offered.⁷³ This meant an additional burden upon the people of that town as the farmer's intention was to exact as much money as he could.

Effect of Town duties upon Industry and Agriculture

Town duties interfered, in a very serious manner, with the freedom of manufacture. If an oil mill or sugar mill were to be established within the limits of a town subject to these duties, the undertaker would have to pay 5 per cent more than if it were established outside. No manufacture of articles subject to Town duties could be done within the limits of these except for the supply of the towns themselves.⁷⁴ Large scale manufacture in these towns was simply impossible or uneconomical. Raw materials for these manufactories were procured from places scattered over a large tract of the country. The produce must also find a market which might be miles away from the place of manufacture. The merchants, therefore, had to pay duties twice—once on the raw materials and then on the finished products. Commercial and manufacturing towns contribute to the improvement of agriculture indirectly, as they afford a ready market for the produce of the soil. If the interests of the towns were injured, how could the agriculture of the country flourish? The land tax formed one of the greater resources of the Government, and the ability of the agriculturists to discharge it was in proportion to the extent of the demand for their produces. Trevelyan very aptly observed that "the towns are to a country what the heart is to the human body ; and if any obstruction takes place in them, the circulation at once becomes impeded, and the whole system is thrown into a state of derangement."⁷⁵

Effect upon National Morals

The effect upon national morals was more serious than that upon the national wealth. For the protection of property and prestige, every merchant, every manufacturer or every traveller was compelled to enter

73. *Progs : Board of Customs, Salt & Opium (Customs)* No. 26 of 24th Aug. 1832.

In a farming out process at the Agra town, Hira Loll and Hazari Loll first offered an amount of 30,500 rupees. At once one Nodhiram offered 90,125 rupees. The final bid amounted to 94,500 rupees offered by the former two bidders. One can imagine the tremendous burden thrown upon the people of the Agra town.

74. *Progs : Board of Customs, Salt & Opium (Customs)* No. 46 of 6th Jan. 1832.

Messrs. Mackintosh & Co., and 26 other Companies of Calcutta, petitioned to the *Board of Customs* that no manufactory could be established in Calcutta which was subject to the Town duty.

75. Trevelyan's *Report, op. cit.* (Section on Town duty System) p 20.

into unlawful collusion with the men of the customs department. It demoralised the people in general and almost every custom officer, high or low, was converted by it into extortioner and rogue.⁷⁶ Merchants, on the other hand, were forced into the exercise of a guilty collusion with the *chokey* officers to escape the ruin, if the right of search was exercised vigorously against them. Travellers were compelled to sink their spirit to to the baseness of conciliating the rapacity by bribery. In short, as Trevelyan observed, the system was "in the highest degree demoralizing" and imposed both upon the agents and subjects of it, "a temptation to evade law, and to transgress the principles of moral rectitude, so strong as to amount, sometimes, almost to a positive necessity."⁷⁷ Consequently, bribery, chicanery and fraud became the normal features of the Inland Customs system. Bribe was demanded at the slightest opportunity either in cash or in kind. If it was not readily complied with, the *chokey* officers would coerce the person to comply with the request.⁷⁸ Shameless cases of cheating were often reported to the Board of Customs.⁷⁹ There was not merely a label in the department itself, but persons officially unconnected with it possessed and exercised an influence in it totally incompatible with the interest of the Government.⁸⁰ It is interesting to note that most of the complaints came from individuals travelling for other purposes and not from merchants. A petition signed by one hundred and twentyfive Bengalees, resident at the city of Benares, was presented to the Governor-General, during his tour through the provinces ; and the public papers teemed with

76. Trevelyan's *Report*, *op. cit.* p 73.

77. *Ibid.*

78. *Progs : Board of Customs, Salt & Opium (Customs)* No. 28A of 12th July, 1833.

Raghunath Bose, a silk manufacturer of Cossimbazar was importing to Calcutta 5 packages of silk cloth under a Murshidabad *rowannah*. At the Bally Khal *chokey*, when he went to the *aumeen* to obtain a challan of the above mentioned articles to *sudderhaut* the *aumeen* demanded of him a boon 'Kisthiana' money. On his refusal, he was threatened by the *aumeen* that his goods would be damaged. The manufacturer, out of fear, thought it desirable to quench the illegal thirst of him and gave him 1 rupee. At the Bagbazar *chokey*, he was also obliged to satisfy the *aumeen* by 8 annas.

79. *Progs : Board of Customs, Salt & Opium (Customs)* No. 41 of 11th Nov. 1831.

One Purran Sadhukhan was bringing 3 pots of cocoanut oil from Ramkistopore bazar to hawk it from door to door. The articles, though covered by a *rowannah*, were seized by the peons of the Ramkistopore 'Phurry' (Police outpost) on a false pretext and sent them to the Deputy Collector. The poor man petitioned to the Collector of Customs who ordered to release the goods. When the man went to receive his goods, he was served with the pots which were filled with water and not with cocoanut oil.

80. *Progs : Board of Customs, Salt & Opium (Customs)* No. 46 of 19th Feb. 1830.

complaints.⁸¹ The merchants, however, found it expedient to resort to illicit transactions with the men of the customs department. It was a sort of bargain between them, and the custom house man consented to suspend the exercise of the authority with which he was vested by law. In most cases the transaction was a veiled one which could not be easily detected. Mr. W. Bason, formerly of Calcutta custom house, delivered two papers to Mr. Parker, Secretary to the Board of Customs. The papers showed how illicit transactions were carried on between the merchants and the *chokey* officers. The first paper showed the amount of money paid by the merchant to the custom officials for rendering helpful services on some occasion. The second paper was of a more complicated nature. Apparently, it seemed to be an agreement of loan taken by the officers of the chokey, deductible from their monthly salary. But a careful eye would see that it was nothing but an acknowledgement of the bribe taken by them.⁸² The winding cycle of corruption was so thorough and universal that the most sincere attempt to eradicate it was destined to fail.

Complaints Disadvantageous and Ineffective

If the machinery of Inland Customs had been so oppressive and ruinous, why did not the merchants protest against the conduct of the custom-house men to get a redress? The answer is simple. First, the merchants and traders of this country were a well-contented people easily controlled and last to prefer complaints, because the success of their affairs or concerns depended entirely in finding a ready sale and return for their merchandise. They were, therefore, constantly employed and could ill-afford to throw away their time in useless and unprofitable attendance at *cutcherries*.⁸³ Secondly, coupled with this natural unwillingness was the genuine fear of the merchants. Trevelyan rightly observed: "There is nothing the merchant dreads so much as that they should act upto their duty (to complain), and rather this should take place, he gladly compounds by a bribe. The transaction is perfectly voluntary on the part of the merchant and is really nothing more than a collusion between him and the custom house officer to defeat the object of the Government regulations. People are not in the habit of complaining of what they do voluntarily from a sense

81. Trevelyan's *Report*, *op. cit.* p 39.

82. *Progs : Board of Customs, Salt & Opium (Customs)* No. 25A of 10th Oct. 1834.

See also *Appendix—F*.

83. *Progs : Board of Customs, Salt & Opium (Customs)* No. 35 of 23rd Sept. 1831.

of their own advantage.”⁸⁴ “In case of a complaint,” Trevelyan added, “against the *chokey* officers, the alternative of legal search, which is the object of the bribe to avert would immediately be put in force against him, and every *chokey* officer would proceed to satisfy himself in his own way, whether the boat or cart load of goods correspond in sort, quantity, and value with the details specified in the *rowannahs*. And there is no legal limit to the power of search vested in the *chokey* officers.”⁸⁵ Moreover, the wheel of justice was so delicate to be put into operation that prosecutions against the recalcitrant officers often proved futile. The burden of proof lay on the Government, and it was extremely difficult to get proofs to establish a case of this nature.⁸⁶

Evils Incurable

It is interesting to note that the genesis of all corruption was assigned to the alleged generally debased character of the native elements in the inland customs administration. In 1817, Doyly wrote to the Board of Revenue “that no implicit confidence can be placed in their naturally intriguing character when in the exercise of authority too many examples may be brought forward to demonstrate for even the most watchful vigilance cannot easily penetrate the veil of deception thrown over their private transactions.”⁸⁷ Many others shared the same view. But all of them perhaps lost sight of a hard fact that the evil effects of low remuneration had cast a dark stain

84. Trevelyan's *Report*, *op. cit.* p 35.

85. *Ibid.*

86. *Progs : Board of Customs, Salt & Opium (Customs)* Nos. 24-25 of 15th January 1830.

In the Court of the Magistrate of the Suburbs of Calcutta, a suit was filed by the *Board of Customs* against the following persons for “having exacted unauthorized fees” :—

Haraprasad Banerjee	...	<i>Aumeen.</i>
Tara Kumar Banerjee	...	<i>Mohurir.</i>
Budden Chandra Das	<i>Kyall</i>	} of Harry Tollah <i>chokey</i>
Golam Hossain	Peon No. 199	
Kemauddin	„ „ 204	
Neamut	„ „ 43	
Umaprasad Roy	<i>Aumeen</i>	} <i>Balleaghaut</i> <i>chokey</i>
Gokul Chandra Banerjee	<i>Mohurir</i>	
Joynarain	<i>Manjee</i> No. 17	
Niloo	„ „ 10	

After a prolonged deliberation, the Magistrate observed : “It appears that there is no proof sufficient to establish the extent of the corrupt practices...whereby the Magistrate could be enabled to pronounce such punishment on the plaintiffs as authorised by law.”

87. *Progs : Board of Revenue (Customs)* No. 32 of 28th March, 1817.

on the whole system. The emolument of the men of the customs department was too small to keep them honest. "I would remark as a general principle," Mr. G. H. Smith, a gentleman who devoted a considerable share of his attention to the customs department, stated, "that the emoluments of every appointment of this nature ought to be made proportioned to the responsibility incurred, and the temptations which the holder is liable to, to deviate from his duty."⁸⁸ The pay of the person in charge of a *chokey* was 7 rupees per mensem from which he had to meet with various expenses. Knowledge of Persian was necessary qualification and a security deposit of 4 or 5 hundred rupees for his good conduct was indispensable. Is it to be supposed that any respectable man will offer his service for such a small amount of money? The consequence was that only persons with the sole object of making money by a dishonest way, crowded the customs department. The low salary gave a strong inducement to recourse to corrupt practices for subsistence. This was the reason why a person would be willing to pay 200 or 300 rupees for an *aumeenship* with a salary of 12 rupees a month; or 40 to 60 rupees for a peon's badge with a salary of only 4 rupees a month.⁸⁹ The opportunity for illegal income was there and the dire necessity pushed men of the customs department slowly to sink in corrupt practices.

Actual Cost of the System

It is impossible to give the exact figure of what the actual cost to the country of the inland system was. Trevelyan found that the four lacs of rupees expended by Government in collecting these duties formed a very small portion of the cost of it.⁹⁰ If the burdens imposed by the system were confined to the owners of merchandise upon which duty had been paid, some idea could be formed of the extent of the illegal exactions levied.⁹¹ But they fell equally upon travellers and persons not engaged in mercantile operations. "When it is considered," Trevelyan observed, "that besides making good the sums paid for their situations, the holders must derive a profit proportionate to the risk incurred by them, some conception may be

88. Quoted in Trevelyan's *Report*. p 51.

89. *Progs : Board of Customs, Salt & Opium (Customs)* No. 6A of 3rd Feb. 1832.

90. Trevelyan's *Report*. p 168.

91. *Ibid.* p 169.

formed of how small a proportion the regular pay of the custom establishment bears to what is exacted from the country by them."⁹² Taking consideration of all the factors, the total cost to the country of the inland customs system, in the expense of public and private establishments, bribes, exactions, and losses of various kinds caused by delay, was not less than sixty or eighty lacs of rupees a year according to Charles Trevelyan.⁹³

92. Trevelyan's *Report*. p 169.

93. *Ibid*.

CHAPTER VI

Trevelyan Report and Its Effect

The pernicious and demoralising effects of the Transit and Town duties ultimately induced the Supreme Government to take a serious notice of the system. Fortunately, Lord William Bentinck appointed Charles Trevelyan of the Civil Service (afterwards Sir Charles) in 1833, to make an enquiry into the existing system and submit a report. After a thorough and critical examination of these duties, Trevelyan submitted his "*Report Upon the Inland Customs and Town Duties of the Bengal Presidency*" on 1st January, 1834. *The report was communicated to the Board of Customs for observation and comment. The Board considered the report very carefully and communicated their observations to the Government on 25th October, 1834.¹ These two papers should be read together to get a clear view of the whole system.

Trevelyan has divided his report into two parts. The first part—'Custom Report'—deals with the Inland Customs. The second part is devoted to the Town duties. At the beginning, Trevelyan summarised the laws and regulations relating to the inland customs and Town duties before 1810. But, the main basis of his observations was the system introduced by Regulation IX of 1810. It has already been said that this regulation together with the subsequent changes remained as the guiding code upto 1836, when Transit and Town duties were abolished in this Presidency. Trevelyan thoroughly scrutinised the working of this Regulation and clearly exposed the evils resulting therefrom.

Initial Inconsistency

Trevelyan opened his report, with a quotation from James Mill's 'History of British India.' Book IV, Chapter 5 :—"In India, as under most uncivilised governments, the transit of goods within the country was made subject to duties ; and upon all the roads and navigable rivers, toll-houses or custom-houses, (in the language of the country, *chokeys*) were erected, which had power of stopping the goods, till the duties

*In its substance and style, the report is one of the most brilliant official documents produced in the 19th century. It shows the rare quality of searching analysis, sound judgement and minute observation of Charles Trevelyan. Unfortunately, however, the report has received very scant attention from scholars here and abroad. Excepting the outlines, the contents of the report were, hitherto, almost unknown to the students of economic history of Modern India.

1. "*Observations upon the Transit and Town Duty System of the Bengal Presidency*" would be found in the Proceedings of the Government of India, *Finance (Sep. Rev.) Department*, No. 2 of 25th February, 1835,

were levied. By the rude and oppressive nature of the government, these custom houses were exceedingly multiplied ; and in long carriages, the inconvenience of numerous stoppages and payments was very severe. As in all other departments of the government, so in this, there was nothing regular and fixed : the duties varied at different times and different places ; and a wide avenue was always open for the extortion of the collectors. The internal trade of the country was by these causes subject to ruinous obstructions." Trevelyan seems to have accepted this statement of Mill, when he wrote, "The Company obtained an exemption from this oppressive system in favour of their own trade as early as the reign of the Emperor Ferukseer." But, in the very next page he described the duties under the native system as very light and very simple, and as fixed upon well-understood quantities. "This plan is entirely devoid of the checks and refinements of a custom system. No pass is required to be taken out. There are no forms of any kind to be gone through ; but on arriving at a *chokey*, the merchant pays the customary *toll*, which is so light that he never thinks of running any risk by attempting to evade it, and passes on without further question." If we accept this statement of Trevelyan to be true, then the native system cannot be painted as "oppressive." Trevelyan again contradicts himself when, in the part of the "Town Duties," he writes, "The Town duties, as well as the inland customs, are the remains of the barbarous system of universal taxation, which was prevalent under the native governments." Then he commented : "Although the native governments were not sufficiently enlightened to see the advantage of giving up internal duties altogether, yet their practice shows that they were acquainted with the principle, that in order to prevent these duties from seriously obstructing the freedom of exchange between different parts of the country, they must be very light. Being accustomed to the evil, long experience seems to have taught them the natural mode of mitigating it." It seems that Trevelyan was perhaps a bit confused on this point.

This inconsistency has been rightly pointed out by the Board of Customs in their observations, but the Board was inclined to accept the proposition that the native system was more oppressive. In support of this, the Board put forward the following arguments :

- 1) Under the native system the goods liable to duties were not declared. The rate and amount of the duties were not also fixed. So, an individual could never beforehand know on what he would be called upon to pay duties and how much he would have to pay. The Board asserted that under the regulations of the British Government, he was completely relieved from these uncertainties.

- 2) Under the native system, again, the payment of duties once did not exempt them from further payments in their transit to their

ultimate destination. But under the existing system, only one payment was required and after that the merchant could carry the goods under the protection of a *rowannah* to any part and through every part of the Bengal Presidency, without being required to pay any further duty.

3) Under the native system, apart from paying the Transit duties, the goods were subjected to duties in every *gunge*, *hat* and bazar in which they were exposed for sale, at rates regulated by no fixed rules but depending solely on the will and caprice of the owners of the *gunges*, *hats* or *bazars*.

Though there was much substance in the arguments of the Board, they failed to understand one vital point. The native system, though devoid of the refinements of a regular customs system, was simple and easily understandable. But the British system was exceedingly complex, which created vexation and harassment to the merchants and was productive of all sorts of complications and malpractices.

Consolidation—a Hollow Principle

When the inland customs were consolidated in 1810, it was hoped that the evils arising out of the “successive collections” under the previous system would be mitigated. But the principle of consolidation proved to be hollow in the long run. “It seems to have escaped observation”, writes Trevelyan, “at the time that by requiring each particular article to pay duty once, every article was still subjected to the inconvenience of repeated stoppages. Although the demand for the payment of successive duties had been given up, it was not the less necessary to have search stations in all parts of the country for the purpose of securing the collection of the single consolidated duty.”² The machinery for the collection of the duties remained exactly the same as it was before. The only difference consisted in the object for which it was set in motion. Under the previous system, the duty was realised by a number of successive payments in proportion to the distance the goods had to be carried. Under the system of consolidation, the duty was realised all at once, at an aggregate rate without any regard to distance. For the security of revenue, everything must be stopped at a variety of places for the sake of ascertaining whether it had paid duty or not. “At each particular place”, Trevelyan observed, “it will appear that the tax has long before been paid upon much the greatest proportion of the goods stopped ; yet, for the sake of the small remainder, consisting generally of the produce of the district in which the *chokey* is situated, the whole trade of the country is subjected to stoppage and examination at a number of successive *chokeys*, until the goods reach

their final destination. The experience of 24 years affords abundant evidence of this fact, of which there appears to have been no distinct perception at the time when the present custom laws were framed ; that, so long as a duty is proposed to be levied on the whole trade of the country, it is of little importance whether it be equal or unequal.”³ Trevelyan very rightly observed that the system contained within itself a principle of unlimited extension. And its universal claims demanded universal surveillance. Whatever the intentions of the framers of the Regulation IX might have been, its actual working proved that it failed to mitigate the evils of the inland customs system. On the other hand, it was obvious that these evils were aggravated.

Secondly, Trevelyan remarked that in actual practice the consolidation of inland customs was really “a frightful augmentation of duty.”⁴ The aggregate of all the instalments used only to be levied on goods proceeding to the greatest distance, was taken to be the standard and was applied to the whole internal trade of the country. The Board of Customs, however, remarked that the idea of consolidation, as understood by Trevelyan, was not correct. The duties which were at that time existing and intended to be reduced to a single tax comprised :

- 1st. Customs and Town duties payable on every article and at every station.
- 2nd. Commission to Collectors.
- 3rd. Stamps.
- 4th. Certain fees.

The ‘successive collections’ applied, as the Board observed, to the Ceded and Conquered Provinces, where the native system prevailed even in 1810 of subjecting goods to duties at every *pergunnah*, *hat* or village to to which they were carried for sale. The Board asserted that the consolidation was completely successful so far as its aim was concerned.

The Board of Customs also denied the charge of ‘frightful augmentation’ of duty under the pretext of consolidation. It was stated that in general, goods in Bengal, Behar and Benares were liable to duties amounting in the aggregate to not less than $8\frac{1}{4}$ per cent ; while in the Ceded and Conquered Provinces, the duties were four or five times as great. The Transit and Town duties, under the system of consolidation did not in any instance exceed ten per cent. In many cases, the rate was as low as $7\frac{1}{2}$ per cent. The Board claimed that these rates did not certainly support the assumption of Trevelyan. The force of argument is slightly in favour of the Board and it should be observed that the

3. *Ibid.*

4. Trevelyan’s *Report op.cit.* p 2.

principle of consolidation did not apply to the Lower and Upper Provinces with the same meaning. "The existing system," the Board wrote, "may be bad and injurious to the country. We fear it is both, though to a much less extent than is generally assumed. But whether it is bad or injurious *per se*, it assuredly does not offer any interruption to commercial industry, which did not in a ten-fold degree exist under the native system, while by enabling as it does, and as the native system did not, everyone beforehand to calculate exactly how much he will have to pay as duties, a very great advantage is gained, and all can now choose and arrange for themselves where and how they can best dispose of their goods." But the fact remains that the problem and the consequential evils were aggravated in the era of consolidation.

Evils under Regulation IX Summarised

The evils of the Transit and Town duties have already been discussed in the previous chapter. It would be convenient to summarise them at this place.

A) These duties depressed the internal trade of the country, and the machinery necessary for the collection of the internal duties had a more pernicious effect upon trade than even the tax itself. Trevelyan traced the following causes of the increase of the interruptions to trade since 1810 :⁵

- 1st. As the custom-houses were all situated at the marts, and the marts were all situated on the Ganges, the navigation of that river had to bear the accumulated burden of all the custom houses. There were, as a matter of course, two out-*chokeys* attached to each custom house, and some custom houses had as many as four.
- 2nd. The peculiar circumstances of the two river *chokeys* on either side of the Danish village of Serampore.
- 3rd. The greater part both of the internal and foreign trade was concentrated in the channel of the Ganges. To free this river, therefore, from every unnecessary impediment, should be a first rate object of attention. But instead of this, it had been more obstructed than any other line of communication in the country.
- 4th. The notion entertained by the Committee of Finance, that by establishing uniformity of duty, they sufficiently provided for the freedom of transport, had proved incorrect. So long as Government claimed to levy a duty from everything, everything must be stopped.
- 5th. In its universal claims, the present system contained within itself a principle of unlimited extension.

5. See the Abstract of the Custom Report.

- 6th. No effectual check had been placed by legal enactment upon the tendency of the system towards greater extension.
- 7th. The different feelings with which the power of establishing new or changing the position of previously existing, *chokeys* had been regarded in the Upper and Lower Provinces.
- 8th. As the scheme of Regulation IX, 1810, was totally inapplicable to the Upper Provinces, each separate officer was left to follow his own plan, without any regard to combination. This had led to a great increase of *chokeys*.
- 9th. The situation of the Meerut custom house in the centre of the Doab gave rise to a still greater complication. It was quite useless for the purpose of realizing the dues of Government, while it was extremely harassing to the country.

The Board of Customs was not ready to accept the charge that trade operations were hampered due to these duties. The Board even went a step further to state that the value of inland commerce had increased from the date of the existing custom regulation (already discussed). That this plea was unacceptable was evident from the working of the regulation. It was, however, admitted that inland commerce would have been still greater if those vexations and interruptions which impeded it in the shape of duties and *chokeys* did not exist.

B) The internal duties were injurious to the progress of manufacturing industry. Prices of different articles were kept up by these duties, to an extent far exceeding the amount of the duty levied. As a result, foreign goods enjoyed a preference in the home market over the produce of the indigenous industries of from 2½ to 10 per cent. English metals, both wrought and unwrought, including the great staples of iron and copper, were entered in the Indian ports duty free, while the produce of the native mines was charged 10 per cent. Similarly, native cotton piece goods were taxed 15 per cent. more than those which were imported from England. When the accumulation of internal duties levied upon the same articles in the different stages of their manufacture was considered, the difference in favour of the foreign industries was much greater. This alone can explain the remarkable extent to which Indian cotton manufacture had been contracted since the opening up of the trade by virtue of the Charter of 1813. If these depressing restrictions to productive powers were properly understood, no one should wonder at the low state of Indian manufacturing industry. "Under present circumstances," Trevelyan remarked, "the power of carrying on business on a large scale, of using expensive machinery and engaging numerous labours, is contracted in an infinite degree ; employments cannot be subdivided and improved, industry languishes, and a

general tendency exists towards that barbarous state of things in which everybody is obliged to produce and manufacture everything he requires for his own consumption.”⁶

Though the Board of Customs somewhat admitted the effects of Transit and Town duties on industry, they tried in vain to prove that the real reason of the low state of industry should be sought elsewhere. They thought that the accumulation of duties might be avoided by erecting the manufactory beyond the limits of the custom houses or in the place where the raw materials were produced. But the Board failed to understand that in the economy of large scale production, this was not always possible. The manufacturer had to draw raw materials from distant places and to push the finished products in far-off markets. The argument of the Board seems to be ridiculous when it was said that “manufacturing industry frequently seeks the protection and profit obtainable in towns, but it does not thence follow that they are the natural seats of manufacturing industry.”⁷ The Board, however, admitted that the irregularity noticed in the report between the inland duties and the import duties on British goods was a real and crying evil, but it was forced upon the country by the British legislature. Production and consumption were obstructed, according to the Board, more or less under every customs system in the world. If these evils were greater in degree under the existing inland system, the causes were traceable to the people of India themselves (in the opinion of the Board). “We think it rather a hasty assumption,” they wrote, “to ascribe the low state of manufacturing industry to the restrictions of our customs system, we never heard that it is in a much higher condition in any part of India where that system does not prevail. We think the probabilities are that as in all semi-barbarous countries, the manufacturing industry of India will decline in proportion as its intercourse with a civilised manufacturing country increases ; and that the attention of the people will rather be turned to the improvement of raw produce exchangeable for the manufactured goods of England.”⁸ What a ridiculous explanation of the decline of the indigenous industries ! The Board was bent upon denying the hard fact.

(C) The *chokey* system together with the rule for taking out *rowannahs* and the right of search vested in the *chokey* officers was the darkest feature of the Transit and Town duties. The Regulation IX of 1810 contained within itself the principle of unlimited extension of *chokeys* and swarms of *chokeys* appeared all over the country like vultures over the carcass. The power of search vested in the *chokey*

6. Trevelyan's *Report*, *op. cit.* para 4.

7. *Observations*, etc. *op. cit.* para 24.

8. *Ibid.* para 26.

officers was not put in force in the manner intended by law. If it were enforced strictly according to the letter and spirit of the law, all trade must be at an end. While this power was useless to the state, it constituted a great instrument of extortion in the hands of the *chokey* officers. The merchants did not complain, because the object of their dread was not the evasion but the execution of the law of search. A complaint would provoke the *chokey* officers to put the law in force against them, and it would be impossible for them to carry on business.

The travellers were not also immune from oppressions at the hands of the *chokey* officers. The exactions of these harpies were aggravated when the traveller was so unfortunate as to be accompanied by the females of his family, or when he carried with him a small quantity of any dutiable goods. Trevelyan admitted the plea of the Board of Customs that the practice of searching the travellers was necessary for the protection of revenue derived from these duties, to be true. The universal power of search and detention constituted an universal tax upon every person and everything which moved from place to place in the country. This power was a necessary part of the internal system, and it could cease only when that system was abolished.

The *rowannah* system, according to Trevelyan, was a crying evil and was productive of all conceivable malpractices. The *maaffee rowannah* was also a complete farce. The harassment, vexation, delay and loss resulting from this system would be better understood with reference to the system of appraisement.

Many instances of detention of boats, delays in carrying through the forms of office, vexatious enforcements of the letter of the law, and assumptions of power by the *chokey* officers, as noticed by Trevelyan, were admitted by the Board. But they thought that these would not have occurred if Custom Collectors stayed close to their *chokeys*, not distracted from the duties by other work. It was also admitted that the report justly complained of the detention of goods involved by the *chokey* system. "Now the period of detention of goods," it was stated, "for examination is under our transit duty system, prescribed by law, but if an aggrieved person is to seek a Collector at the distance of a hundred miles, or even nine miles from the *ghaut* where his boat is detained, there is certainly no limit to which the *chokey* officers may not carry their vexations. Still it is hardly just to ascribe these evils to our system, the state of things which leaves large openings for such abuses, is one in direct opposition to the letter and the spirit of the customs law, and indisputably they are to be remedied at the mere will of the supreme authority. With their disappearance much that is now objectionable in the inland transit duties would also disappear, though much, too much, would remain

that is inherent in and inseparable from a tax of the nature of those duties."

Evils of the Town Duties

Though Town duties were less injurious than the Transit duties, there were certain serious objections to these duties. The principal objections, as noticed by Trevelyan, may be summarised as the following :—

1st. The people of the town were put to a great inconvenience arising from the universal right of search which was exercised at the entrances to the towns subject to these duties. Though the duty was levied only on a specified number of articles, thorough searching was necessary for the protection of the revenue derived from this duty and for checking smuggling. Every cart, every pony, laden with fodder for the supply of the city had to be searched. At Delhi, it was formerly carried to such an extent that even persons were thoroughly examined, because men and women were in the habit of bringing in salt under their clothes, bound round their body in bags.⁹

2nd. Another objection to these duties was their injurious effects upon manufactures. These had a general tendency to interfere with the freedom of manufacture. If an oil-mill or sugar-mill were to be established within the limits of the Town duty *chokeys*, the undertaker had to pay 5 per cent more than if it were established outside. This grievance was often brought to the notice of the Board of Customs by merchants, but it remained unredressed.

3rd. The most serious objection to this tax was the injurious effect it had upon the trade of the country. The articles liable to this duty were all great staples of inland trade, and trade in them was not very profitable. Moreover, as a result of these duties the internal trade had a tendency to shift to those places not subject to these duties. Extensive smuggling was naturally practised and the revenue of the Government suffered.¹⁰

9. Trevelyan's *Report*, Section on Town Duty, p 5.

10. An extract from Trevelyan's *Report*, p 9, will show how the Town Duty revenue of Mirzapur progressively declined :—

1820—21	...	Rs. 73863
1821—22	...	Ks. 62627
1822—23	...	Rs. 57656
1823—24	...	Rs. 50151
1824—25	...	Rs. 45111
1825—26	...	Rs. 38712
1826—27	...	Rs. 34813
1827—28	...	Rs. 41146
1828—29	...	Rs. 36579
1829—30	...	Rs. 30701
1830—31	...	Rs. 31037
1831—32	...	Rs. 25908
1832—33	...	Rs. 23314

4th. The Town duties were an extremely "partial tax" which fell upon a small portion of the people, while the others were entirely exempt. All the subjects of the same government had a right to be placed on an equal footing with respect to taxation. There cannot be any just reason why the inhabitants of particular towns should pay more for their necessities of life. The inequality of the tax, as observed by Trevelyan, had a very marked effect in checking the increase of population in the towns, because persons engaged in trade and manufacture would be reluctant to settle at those places, where Town duties had been imposed. The same cause which made these duties partial, rendered them an unproductive source of revenue to the Government. Being levied from only 23 towns, the number who contributed to it bore a very small proportion of the towns subject to this duty were as follows :¹¹

Calcutta	...	400000
Chittagong	...	35000
Dacca	...	67000
Hoogly	...	15000
Murshidabad	...	147000
Patna	...	250010
Agra	...	60000
Benares	...	180000
Barielly	...	60000
Ferruckabad	...	66000
Kanpur	...	50000
Meerut	...	40000
Allahabad	...	38000
Mirzapur	...	60000
Delhi	...	125000
Panipat	...	15000
Rewari	...	30000
Banda	...	20000
Etawah	...	15000
Moradabad	...	25000
Aligarh	...	30000
Gorruckpur	...	40000
Total	...	1768000

The result was that out of a total population of 50 or the Upper and Lower Provinces, only 1786000 paid Town

11. See Trevelyan's *Report* Section of Town Duty, p 16. Trevelyan has mentioned 22 towns instead of 23 and it is difficult to understand whether the omission of one town is accidental.

12. *Ibid.*

produce of this tax, therefore, must always be trifling compared with that of any other which could be brought to bear upon the whole population of the country.

5th. These duties invariably diminished the efficiency of the preventive system for the realization of the custom revenue, because instead of having two or three roads leading to a single place, the custom house officers had to guard numerous places as a result of extensive smuggling of Town duty articles.

Idea behind the levy of Town duties attacked

The main idea behind the levy of the Town duties was to provide a fund for the improvement of the town. Before 1823, Town duties were levied for "general purposes". But from 1st June, 1823, these duties were appropriated to the "local purposes". It was then resolved by the Governor-General in Council that Town duties should be appropriated to the purposes of local improvement and primarily to the construction of works conducive to the health and comfort of the people. The fund thus obtained would also be applied to the general prosperity and ornamentation of the cities and towns.¹³ Committees were appointed to superintend the appropriation of the fund. It was not designed to lay the committees under any rigid restrictions as to the limits to which they were to confine. The Governor-General in Council thought that the benefit of the duty, if applied for the purposes of local improvement, would wholly remove the unpopularity of the tax.¹⁴

Trevelyan objected to this plan for two reasons :

- 1st. These duties injured towns by depressing their trade and manufacture far more than they could improve them by furnishing means for the erection of public works.
- 2nd. The assignment of the town duties as a fund for the support of public works would inevitably lead to waste. The persons entrusted with the disposal of this fund would have a sum of money continually accumulating in their hands, which they would be obliged to expend in some way or other. "A plan which provides ample funds without any defined object of expenditure is quite inconsistent with every notion of sound economy, and the tendency to laxness would be encouraged by the circumstance that nobody would have any direct interest in checking the application of the money."

13. *Progs : Board of Customs, Salt & Opium (Customs)* No. 59 of 27th June, 1823.

14. *Ibid.*

Trevelyan's Diagnosis of the Evils

Trevelyan traced the genesis of the evils to the general character of the agents who were employed by the Government to carry the inland system into effect. Throughout the report the rapacity and extortionate dispositions of the native custom house officers had been strongly insisted upon. "However vicious the system may be", Trevelyan wrote, "its evils must always be mitigated on the one hand or aggravated on the other by the character of the agents who are employed to carry it into effect, and it therefore becomes of importance to consider to what description of people the serious discretion over the property of their fellow subjects, which is involved in the power of search and detention, has been entrusted."¹⁵ The subordinate native officers in the customs department were described to be utterly degraded. From one end of the country to the other, the case was exactly the same. But Trevelyan was not blind to the fact that corruption was the necessary fruit of a totally inadequate salary, combined with excessive temptation. They had practically little or no salary at all. These men were let loose upon the trade and communications of the country to derive the best subsistence they could from extortion and collusion. He must of necessity draw the subsistence which he did not get from the Government either from exactions or from frauds. "The principle on which he acts is simply to keep alive the goose which lays the golden egg, because, if he were to take too much at once, his illicit games might be put a stop to."¹⁶

The Board of Customs fully agreed with Trevelyan's description of the character of the subordinate native officers, but asserted that this was a general picture and not specially applicable to the customs department. "But will any one," wrote the Board, "who has read ten pages of Indian history, or who has ever spoken for half an hour with an intelligent native, assert that the frightful state of things has risen with, or is attributable to our inland transit duty system, or to any other portion of the British system of Government?" The Board, however, did not see eye to eye with Trevelyan that the corruption was the natural consequence of low salary. The Board of Customs tried to prove in their own fashion that corruption was inherent in the native character. "There was we believe", it was stated, "no want of high authorised emolument amongst the great officers of the Mogul empire, or those of the Mahratha sovereignties—yet in the whole history of the world, it is impossible to discover more flagrant instances of cupidity, oppression, and rapacity, than those they appear to have been in the daily practice of as mere matters of course." They also imagined that

15. Trevelyan's *Report*, Section on Inland Customs p 47.

16. *Ibid.* p 49.

any amount of salary would not do to restrain people wholly devoid of the moral feelings. Nothing can be more absurd, more unreal and more rash than the above observations. It is preposterous to presume that the people of this country were basically debased in character. The Board did not at all understand or rather was not ready to understand the simple fact that the very pigeon-holes of the inland customs department were the burial pits of honesty. It was impossible to remain honest. Hunger and necessity do not know any law. The opportunities of illegal income being wide open before them, these poor people were pressed by circumstances to sink slowly in corrupt practices.

Trevelyan Extremely Critical of the Up—Country System

Trevelyan criticised very bitterly the practice followed in the Upper Provinces. He appreciated that much of that oppression caused in the Upper Provinces was due to practical handicaps of the legal system. Regulation IX of 1810 was passed especially with an eye to the conditions in the Lower Provinces. But practical considerations stood in the way of applying that Regulation in the Upper Provinces. The difference of practice in the Upper and Lower Provinces was more particularly the result of the causes which were independent of the written law. The natural circumstances which regulated the mode of carrying on trade in those provinces were quite sufficient to account for the difference of practice. In Bengal and Bihar, where trade followed mostly the course of great streams, it was quite sufficient to provide that goods should be liable to be stopped only when they came within the limits of a *chokey*. If this rule was applied in the case of the Upper Provinces, where trade followed numerous land and river routes, it would have been difficult to collect any duty. The temptation to smuggle and the natural facilities for practising it successfully, were infinitely greater in the Upper Provinces. Checks, which were quite sufficient for Bengal and Bihar were totally inadequate when they were applied to the other. Naturally, the local custom officers were practically free to interpret the letter of the law and to modify it as circumstances demanded. According to the practice of the Upper Provinces, goods "any where found in transit" without a *rowannah* were considered liable to double duties, even if there was no *chokey* situated within many miles. This practice converted the whole surface of the country into one *chokey*. Trevelyan observed that this was a "monstrous system of universal excise under the name of a custom duty" which subjected the industrious classes of the community to the most cruel penalties and restrictions. Even the farmer carrying his goods to market, and the petty dealer collecting his investment and transporting it to the local marts were equally exposed to the baneful influence of the practice.

Custom officials in the Upper Provinces contended that their practice was strictly in consonant with law. In defence of their standpoint, they appealed to Section 30 of Regulation IX, 1810, which runs as follows :—"Moreover as those *chokeys* have now been confined within very narrow limits with a view to relieve the commerce of the country from vexatious interruption, and it is to be supposed, that the owners of goods liable to the payment of the transit duties can never find any difficulty, in covering them by a *rowannah*, previously to their being moved, it is hereby declared, that should any goods be brought within the limits of a *chokey*, without being accompanied with a *rowannah*, or be otherwise found in transit without such a *rowannah*, (although there be no attempt clandestinely to evade the payment of the duties,) they shall in any such instance be chargeable with double duties, etc." Trevelyan remarked that the up-country interpretation was correct and provided a satisfactory explanation of that extra-ordinary practice. In the Lower Provinces, the law had been interpreted differently, and it had always been held there that goods were liable to duty only when they actually passed a *chokey*.

As a result of widespread smuggling, the up-country Collectors found that no duty could be collected without the help of regular patrols. Consequently, patrols were appointed to stop and examine goods, not only at particular points, but wherever they were found to be. By this measure the risk of the smuggler was increased in an infinite degree and his chance of detection became extended over a wide tract of the country. Trevelyan observed that the principle of the patrolling system was quite correct. In actual practice, however, this system degenerated into a machinery of oppression. But the circumstances which had made the agency of the patrolling officers so harassing to the country, had no necessary connection with the measure itself. These circumstances were the following :-¹⁷

- 1st. The power of stopping goods elsewhere than at the established *chokeys*, instead of being confined within the requisite limits, had been extended over the whole surface of the country.
- 2nd. The articles liable to duty were too numerous.
- 3rd. Right persons had not been appointed to the situation of patrolling officers. The persons selected were always underpaid, and generally new to the business. If he was not corrupt, he was sure to be over-zealous.

The New Scheme

While analysing the returns of the inland customs, Trevelyan found that under whatever name it might be collected, the greater

17. Trevelyan's Report, Customs Abstract.

portion of the custom-revenue was really paid from the foreign trade. He also remarked that the revenue derived from the duties strictly internal was trifling and Government could adopt the policy of giving up the tax. Trevelyan put forward a new scheme of deriving the revenue then collected under the somewhat misleading term, the inland customs. The great features of the whole proposition were to collect the entire amount of customs duties on two lines—one, the sea line or at Calcutta, Chittagong and Balasore and the other a preventive line following the course of the Jumna, from the place where it left the hills to its junction with the Ganges, and extending a little beyond that as far as Mirzapur. Under this scheme duties might be collected with greater economy, and in a manner infinitely less injurious to commerce. Trevelyan justified his stand-point by analysing the real nature of the trade at several custom houses along those two lines, which then paid inland duty.

If the collection of internal duties were discontinued and the Government confined to the realization of the customs revenue according to Trevelyan's scheme, the probable gross result on the basis of the year 1831-32 would be as follows :¹⁸

	<i>Imports</i>	<i>Exports</i>
Saharanpur	43290-14-1	53716-11-0
Northern Division, Delhi Territory	123266- 0-0	124721- 0-0
Centre Ditto	226821- 0-0	81507- 0-0
Southern Ditto	128361- 0-0	20926- 0-0
Agra Division	1100495- 0-0	202980- 0-0
Bundelcund	200000- 0-0	100000- 0-0
Allahabad (Frontier)	52472- 0-0	32949- 0-0
Mirzapur	99648- 0-0	68494- 0-0
Calcutta		675224- 0-0
Total	1974353-14-1	1360517-11-0
Allahabad, extra Duty on Salt ...		415009- 0-0
Meerut and Agra Salt manufactures ...		200000- 0-0
Expected result of the change in the place of collecting the extra duty on salt, from the frontier of Benares province to Allahabad ...		100000- 0-0
Expected increase in the rent of the timber farms ...		62879- 3-11
Total		4112759-13-0

Under the new scheme, the custom houses of Meerut, Delhi, Agra, Allahabad, Mirzapur, Calcutta, Chittagong and Cuttack would be

18. Trevelyan's *Report*, *op. cit.* p 90.

retained. A new custom house should be established at Bundelcund, but its expense would be covered up by suitable adjustments in the location of the Meerut custom house. The cost of establishment of these custom houses, leaving out Calcutta, would be :

Meerut	...	18075- 3- 3
Delhi	...	54537- 0- 0
Agra	...	92585- 0- 0
Allahabad	...	44042- 0- 0
Mirzapur	...	17297- 3- 7
Chittagong	...	4620-10- 0
Cuttack	...	4806-11-11
Total	...	235963-12- 9

To this must be added Rs. 71366 for the proportion of the expense of the Board of Customs, Salt & Opium charged to the customs department. Deducting these items from the expected gross income, the net revenue under the new scheme would amount to 3805439-3-11 rupees. The expense of collection, therefore, would be a little less than 6 per cent. Under the existing system the net amount of collections, according to Trevelyan, was Rs. 3694179. The new scheme would then yield a surplus revenue of 111260 rupees roughly. Trevelyan firmly hoped that even if there was a deficit, instead of a surplus, it would be far more than could be made up by the consequences of the measure itself of abolishing the internal duties. Even supposing that all these views were incorrect, an ample resource for making up any deficit (that could be expected) was to be found, according to him, in the establishment of a regularly organised preventive system on the western frontiers. If this was done, more than ten times the required amount would be realised from salt alone. "It may be enacted", he wrote, "that the preventive limits shall be considered to extend four miles on either side of it ; and that all goods subject to duty must be accompanied by legal *rowannahs*, while they are in transit through this space. It may also be enacted that it shall be the duty of the merchant, on crossing the line of *chokey*, to take his *rowannah* to the nearest *chokey* to be endorsed. The penalty for the breach of either of these rules should be the confiscation of the goods. An exception must be made in favour of goods which only pass from place to place within the preventive limits on either side of the line of chokeys."¹⁹ The Board of Customs did not relish this idea of Trevelyan. "Here there is an ample opening for all the evils charged against the present system where it is most oppressive ; but with this addition that those evils will probably be extended over a much greater number of square miles than they are now said to infest."²⁰ The Board, however,

19. Trevelyan's *Report*, *op. cit.* p 119.

20. *Observations*, etc. *op. cit.* (main letter), para 26.

rightly pointed out the inconsistency the new scheme would establish of having goods protected by *rowannahs* when the use of those documents had been urged by Trevelyan as a strong objection to the continuance of the existing inland Transit duties.

The Board of Customs also differed in the calculation of the actual amount of revenue for the year 1831-32 with the assumed revenue of the Trevelyan Report :—²¹

Inland customs actually collected in 1831-32 at all the established inland custom houses, excluding those actually collected in the Saugor and Nerbudda territories, in Ajmere and at other unimportant detached places not included in Mr. Trevelyan's scheme at page 98 and 99	...	Rs.	4554139-0-0
Deduct charges of management, both fixed and contingent, including Board of Customs, and Delhi	...	Rs.	698899-0-0
Net Receipts	...	Rs.	3855240-0-0
Deduct amount of inland customs actually paid as drawback in the year 1831-32	...	Rs.	249406-0-0
Net amount of inland customs realized at the established inland custom houses in 1831-32	...	Rs.	3605834-0-0
Add amount of bonds for transit duty on indigo actually recovered in 1831-32 in the sea department of the Calcutta custom houses and not included in the above credits	...	Rs.	81746-0-0
Total actual receipts in cash or surplus revenue obtained from inland customs in 1831-32 excluding those realised in Saugor and Ajmere finally retained by the State	...Sa/Rs.		3687580-0-0
Amount of net revenue obtained in 1831-32 from the established inland custom houses...	Rs.		3687580-0-0
Gross amount of transit duties realised in 1831-32 in the Saugor and Nerbudda territories	Rs.		163531-0-0
Ditto. ditto. in Ajmere	Rs.		57440-0-0
			220978-0-0
Total Receipts	...	Rs.	3908558-0-0

21. *Ibid.* para 41-42.
Also see *Appendix-F*.

		B. F. Rs. 3908558-0-0
Deduct charges of collection		
in the Saugor and Nerbudda		
territories amounting to	Rs. 16898-0-0	
Ditto. ditto. in Ajmere	Rs. 1343-0-0	
		18241-0-0
Net revenue actually credited to Government		
on the internal trade of the country in		
1831-32	... Rs. 3890317-0-0	

As regards Town duties, Trevelyan recommended that this scheme of finance should be altogether abandoned. No serious inconvenience would ensue, as he hoped, from this abandonment. "It must not be considered in the light of a sacrifice, but of a sum of money sunk, as in a mercantile speculation, for the reproduction of a much greater ultimate gain, through the medium of the customs and land revenue." Moreover, Trevelyan noticed a general falling-off in the Town duties. The total sum realised during twenty-five years that the Town duties had been collected amounted to 14695221 rupees, being an average of 587811 rupees per annum.²² If it was not thought proper to sacrifice so much revenue at once, then Trevelyan recommended that Town duties should be first removed from the towns on the western frontier. With regard to the remaining towns, they should be gradually remitted to an amount equivalent to the annual increase of the custom revenue, until it had been finally abolished everywhere. In his opinion, Town duties at Juggadree on the Sikh frontier should be first abolished, which would be followed by the abolition of these duties at Panipat, Delhi, Rewari, Etawah, Banda, Allahabad and Mirzapur.

22. The following statement shows the annual produce of Town duties since 1810 when they were imposed by Regulation X.

1808—9	..	966629		1823—24	...	557595
1809—10	..	1007899		1824—25	...	595812
1810—11	..	384255		1825—26	...	649051
1811—12	..	435753		1826—27	...	587755
1812—13	..	445429		1827—28	...	590810
1813—14	..	438920		1828—29	...	551830
1814—15	..	459977		1829—30	...	520965
1815—16	..	461139		1830—31	...	607959
1816—17	..	583030		1831—32	...	509802
1817—18	..	643721		1832—33	...	502375
1818—19	.	726551				
1819—20	.	596320				<u>14695221</u>
1820—21	.	630476				
1821—22	.	636797				
1822—23	.	604272				

This statement does not include
Town duties of the Delhi territory.

See Trevelyan's *Report* (Sec. on Town Duty) p 19.

As to the Town duties, the Board of Customs did not submit any observation. "With respect to the Town duties", the Board wrote, "we have no observations worthy of notice to submit—the evils they involve are similar to those of the inland transit duties, and they must stand or fall with those ; first, because it would not be worthwhile to keep up separate establishments for their collection, and next because so long as they were maintained scarcely any of the evils of the inland transit duty system would be got rid of."²³

The Main Objective

Professing utmost anxiety for the welfare of this country, Trevelyan, however, revealed in his Report that his main object was to suggest measures which would facilitate the trade and industry of England. "The peculiar circumstances of the trade," he wrote, "between England and India should naturally induce us to direct our attention to the means by which the exportable produce of the latter may be improved in quality and reduced in price. The continent of India may be said to offer an unlimited market for the manufactures of England."²⁴ Trevelyan found India, in that era of her history, was essentially an agricultural country. While her land products were abundant, her capital for industrial enterprise was so scanty that a long period would elapse before she could compete with Great Britain in supplying the home market with various industrial products. Therefore, he was happy to see that the two countries were intended "by Providence for the formation of the most intimate commercial connections". Trevelyan suggested a revision of tariff to stimulate the export trade of this country which had been injured by the inland customs. The question of the abolition of Transit and Town duties was thus a vital point and was intimately connected with the main object of Charles Trevelyan. "India acknowledges a political dependence upon England, and her exportable produce has not only to provide for the returns of an ordinary trade, but it must also furnish the means of remitting an immense annual tribute, consisting of the fortunes of individuals and of the amount required for the expenses of the home government."²⁵ The circumstances of the country, therefore, required not only that the inland system, but that export duties should also be abolished.

The Board of Customs entirely agreed with Trevelyan on the question of abolishing export duties. Of all custom duties, the duties upon export were considered to be the most objectionable. "If Government was inclined to consider that the state of the country demanded

23. *Observations, etc. op. cit.* (main letter) para 65.

24. *Trevelyan's Report op. cit.* p 158.

25. *Trevelyan's Report, op. cit.* p 159.

from us the incurment of risk in the alteration of the customs system..... we should then say, abolish duty on exportation altogether, levy it solely upon imports. But we fear that any scheme of this nature could not be carried into effect without the sanction of the Legislature at home."²⁶

Immediate Impact of the Report and Reaction of the Board of Customs

Whatever may be the main objective of Trevelyan, his report mercilessly exposed the evils of the Transit and Town duties. The Board of Customs, however, remarked that whatever amount of evils the Transit duties imposed upon the country, those evils had been, though unintentionally, magnified in that report. "Much annoyance to the public," the Board wrote, "much inconvenience doubtless is involved in the administration of all existing custom system. Still we see great reason to believe that ill as it may have worked, it has not operated with that *paralyzing influence* on the national prosperity, which the whole tenor of Mr. Trevelyan's Report would appear to aim at establishing."²⁷ It was also said that much of the evil and vexation really chargeable to the inland customs system should be attributable to the inefficient administration of the law, rather than to the law itself. Though the Board did not agree with the conclusions reached by Trevelyan of abolishing the system altogether, the necessity of a revision of the customs system was, of course, admitted. To mitigate the evils of the existing system, with the least danger to the revenue, the Board suggested the following measures.²⁸

- "1. A re-adjustment of the sea and inland tariff.
2. Collectors of customs to be charged with no other duties than those connected with the management of their custom houses—salaries to be proportioned to the importance of the several custom houses, so as to afford promotion in the line leading ultimately to the collectorship of the Calcutta custom house and the Board.
3. Mr. Trevelyan's western frontier line to be adopted, if the local authorities advise the measure after a deliberate comparison of the probable extent of the evil it will involve, with the present amount of evil arising from the administration of the custom laws in the western provinces, and if they are satisfied that the evils of the frontier line are the least.

26. *Observations, etc. op. cit.* para 343.

27. *Ibid* (main letter) para 5.

28. *Observations, etc.* (main letter) para 61.

4. The Bengal custom houses to be maintained, excepting Hooghly, which is probably more vexatious to the river borne trade than any other. The *chokeys* round custom houses to be drawn within the limits contemplated by law where the limits cannot be so contracted, any *chokey* necessarily left at a further distance from the custom house, than that prescribed by Regulations, to be under the charge of a trustworthy European or East Indian Officer, as is now the case at Cox's bazar,—such *chokeys* to be placed under the nearest covenanted officer who may be empowered to receive duties and grant *rowannahs*.
5. Detention and search at custom houses on the rivers to be rigidly limited to the two extreme *chokeys* on the river face of the line. These *chokeys* to be at no greater distance from the Collector's *cutcherry* than is contemplated by regulation.
6. The Collector to visit the *ghauts* frequently, and at unexpected periods to receive complaints of unnecessary detention, exaction, etc. ; this he cannot do if embarrassed with other duties—a fairly paid uncovenanted assistant to be attached to each custom house to make the rounds of all the *chokeys* continually for the same purpose. This officer to be empowered to make attachments.
7. A rigid enquiry as to whether the most harassing forms of the custom system could not be dispensed with, and the law simplified without danger to the revenue."

The Board was, however, fighting for a lost cause. The report was immediately published and it "sounded the death knell of the Inland duties." The Directors of the Company were much offended at the publication of the report without prior sanction. In their Letter No. 4 of 13th April, 1836, to the Government of Bengal, they wrote : "The publication of an official paper without any authority to that purpose having been attained from Government and even without any previous intimidation on the part of Trevelyan that such was his intention, together with its circulation among various public authorities and private individuals without your permission was.....a serious breach of official propriety." Later in 1853, in his evidence before the Select Committee of the House of Lords, Trevelyan remarked, "If my report had remained unpublished and had merely undergone the usual course of official discussion, years might have passed before the Transit and Town duties would have been abolished. But instead of that, the report was published, and everybody at once felt that the system was condemned."

In his assumption, Trevelyan was absolutely correct. Though these duties formed the subject of numerous official complaints, the real oppressive nature of them had not been previously exposed with so much of vehemence. The moral impact of Trevelyan's Report was tremendous, and the public opinion in India and in England was stirred up. The general feeling after the publication of the report was that the days of the Transit and Town duties were numbered.

CHAPTER VII

Economic Emancipation

Inland Customs Uneconomical in Practice

The working evils apart, the net revenue derived from the inland customs did not justify the continuance of the system. The revenue actually derived from duties strictly internal was far from being considerable and it could not compensate the vexation, injury and loss occasioned by these duties. Taking the financial year of 1831-32 as a test year, the gross outturn of the whole department of Government customs in the Bengal Presidency was as follows :¹

In the Lower Province	... Rs.	1390696
In the Western Province	... „	2843776
In the Delhi Territory	... „	507054
Total	... Rs.	4741526

In order to show the actual receipt from duties strictly internal, the following deductions must be made from the above amount :

Duties collected on Sharanpur Frontiers	... Rs.	72093
Delhi	... „	705602
Agra	... „	1303475
Bundelkhand	... „	300000
Allahabad	... „	85421
Mirzapur	... „	143092
Calcutta Export	... „	675224
Extra duty on Salt levied at Allahabad	... „	415009
Bonded <i>Rowannahs</i>	... „	111078
Draw Back	... „	249406
Total	Rs.	4060400

Deducted from above we get the actual amount of internal duties ... Rs. 681126

The gross produce of the internal duties for the year 1831-32 therefore amounted to ... Rs. 681126

The expense of collecting these duties ... Rs. 406986

The net yield of the internal duties was then Rs. 274140

1. Trevelyan's *Report*, *op. cit.* p 167.

It is evident from this return that the net amount of Transit duties collected was not at all considerable. Moreover, the figures show that the rate of the charge of collection was 60% on the gross and 150% on the net produce. This rate of collection goes against any known maxim of taxation. There could be no logic behind the retention of the system at the cost of so large an amount.

Abolition V. Reform

Though the evils of the Transit and Town duties were admitted by all, there was a divergence of opinion as to whether they should be totally abolished or should be suitably reformed to yield a considerable revenue to the state. The Company was not ready to abolish these duties at once. They brought a revenue which the Company would not willingly sacrifice. "Professing the utmost anxiety for the material welfare of the people of India, they were unwilling to sacrifice a shilling to promote that welfare."² In their Letter of 2nd April, 1835, the Court of Directors wrote: "The Indian Government is well aware of the opinion entertained by the Home authorities of the injurious effects which attend the levying of this impost, and their desire to see it abolished whenever it can be considered safe to do so. The Court think it would be premature and inexpedient to go further than this by giving peremptory instructions on such a subject to the local Government."³ "In other words," R. C. Dutt very aptly commented, "the East India Company followed the practice of screening themselves and their disinclination to undertake reforms behind the imposing figure of the Local Government."⁴

There was, however, a great majority of men who found in the abolition of the Transit and Town duties a panacea for all evils. The whole system was based on quicksand, and the only remedy was to erect a new customs structure with a granite base. The proceedings of the Board of Customs, Salt and Opium (Customs) were full of numerous complaints against the system. Even the Collectors of Customs and other officials of the department, in their communications and reports to the Board, condemned the evils arising out of the levy of the Transit and Town duties in no uncertain terms. In his report to the Board, Mr. Siddons observed: "It is much to be desired that a satisfactory plan could be devised for the abolition of the existing system which is destructive to improvement and to reproduction....."⁵ Mr. Parker described the Transit and Town duties as "the curse of the country,"

2. Dutt. R. C.—*Economic History of India under Early British Rule*, p 305.

3. Quoted in *Ibid*, p 308.

4. *Ibid*.

5. *Progs : Board of Customs, Salt & Opium (Customs)* No. 6A of 3rd February 1832.

and held that no scheme short of their total abolition would ever remove the evils.⁶

The evils which were pointed out by the officials of the department were made public and criticised by Charles Trevelyan in his report. Trevelyan shared the same view as expressed by the officials and asserted that the only reform of the chokeys was their entire abolition. A Commission of Civil Servants was appointed by Lord Bentinck in 1834 to examine and report upon the customs and post-office system in India. The Commission, which submitted the first report on 27th January, 1836, concurred generally with the opinions of Trevelyan. The Commission pronounced their opinion in favour of the abolition of the Transit and Town duties in India generally.

It was, however, true that the abolition of the Transit and Town duties would inflict an immediate loss of revenue. But the fear of the Company was more apparent than real. The sea customs of the Bengal Presidency promises further improvement to cover the loss resulting from the abolition of these duties. In their letter of 12th March, 1836 to Mr. H. T. Prinsep, the members of the Customs Committee expressed that the deficit arising from the abolition of these duties would be proportionately diminished if the tariff schedule was advantageously adjusted. They even hoped that there would be a surplus of revenue than a deficit in the Agra Presidency as compared with the results of the previous years.⁷ Admitting that the Company would suffer an immediate loss, it was certain that the loss would be more than compensated by the advantages derived from the abolition of the internal customs barriers.

Though the weight of the arguments was against the retention of the Transit and Town duties, the attempts to condemn these duties effectively were frustrated by the authorities in India and England. The cry of the 'deplorable state of finance' was the effective shield of the Company; and even admitting the evils of the system, the Company did not sanction the abolition of the Transit and Town duties. The only serious attempt to get rid of these duties was made in 1825, when Holt Mackenzie took up the question in communication with the merchants of Calcutta. In his Memorandum of 23rd June 1825, Mackenzie condemned these duties in the strongest terms and asserted that the "country might be relieved from the mischief of our inland customs without any very considerable sacrifice." Remarking on the futile attempt made by Holt Mackenzie, Trevelyan wrote: "The resource which was then principally calculated upon for making up the deficit was the foreign trade of Calcutta, and to this limited way of considering the subject the failure of the attempt is mainly to be attributed. Sufficient

6. See Trevelyan's *Report*, *op. cit.* p 38.

7. *Progs.* : G. I. Home (Miscellaneous) No. 483.

pains do not appear to have been taken at that period to that the subject as a whole, and to separate what is properly of the nature of internal duty, from that which is yielded by the entire foreign trade, whether it be the maritime trade which uses the port of Calcutta, or the trade with the native states which crosses the western frontier.”⁸

The net result of this futile attempt was “a decided condemnation of the policy of the tax” by the Court of Directors in the following terms :⁹

“At the same time, with the draft of the regulation for effecting these changes, a note was submitted to you by Mr. Secretary, Mackenzie stating some general views with regard to your policy of customs, to which you earnestly request our attention. These views appear to us not only to be sound, but to be accompanied with such suggestions for their limitation, when applied to existing circumstances, as practical wisdom appears to require. With respect to the transit or inland duties on commerce, you are not unappraised of the weight which we have long attached to the objections against them, and you may therefore anticipate our concurrence in the wish that is expressed by Mr. Mackenzie, that a mode could be adopted, without enfeebling the resources of your Government, of relieving the people and their industry from the burthen which this duty lays upon them, of which we are satisfied that Mr. Mackenzie speaks in no exaggerated terms, when he describes it as a complex and burthensome system, which divides by various artificial barriers the different provinces of the country from each other ; exposes the merchant to numerous detentions, frequently vexatious and expensive ; and subjects the community in general to the hateful supervision of a host of petty tyrants. Both yourselves and Mr. Mackenzie feel the impolicy of risking anything by an experiment, in the present state of your finances ; and he only throws out for consideration the suggestions of so modifying the duties of export and import as to supply the deficit in your treasury, which would be created by the loss of the inland duties. Whether your sea-borne commerce could bear the imposition of such duties as would thus be required, we have not materials before us on which to found an opinion ; and a proposition of such importance must undergo very careful consideration before it can be adopted as a practical measure.”

But nothing was done with regard to the abolition of the Transit and Town duties and the Memorandum of Holt Mackenzie was practically buried in the rejected heaps of history. In his evidence before the Select Committee on the Affairs of the East India Company, 1832 Mackenzie again urged the abolition of these duties and asserted : “I

8. Trevelyan's *Report* (1835 Ed.) p 70.

9. Quoted in Trevelyan's *Report* (1835 Ed.) p 70.

think that there must be a temporary sacrifice to a certain extent ; but if the goods imported from England now free were subject to a duty; and the rate of duty upon other imports increased, as I think they might be increased, I should conceive that even the immediate sacrifice would be very inconsiderable, and that ultimately the result would be rather an increase of income than a falling off." After the publication of the Trevelyan's Report, the movement for the abolition of the Transit and Town duties gained a fresh momentum. In England, Lord Ellenborough took up the report and waged a pen-war against the Company urging the early abolition of these duties. The report lately made by Mr. Trevelyan," he said, "upon Indian Customs and Town duties of the Bengal Presidency enables us to estimate the whole extent of the injury which these duties bring upon trade, and at the same time to calculate the immediate effect which their abolition would produce upon the revenue." In his letter to the East India Company, dated 18th March, 1835, Lord Ellenborough also wrote : "You will find, on investigation, that the revenue actually produced by duties strictly internal is far from considerable, and certainly not such as to be deemed a compensation, if indeed anything should be so, for the vexation occasioned by the system of the Transit duties, and for their injurious effect upon the morals and industry of the people." Despite all these condemnations, the authorities of the Company were, in practice, unwilling to abolish these duties altogether on the plea of financial stringency.

Step taken by Mr. Ross in Agra

By an irony of fate, the imposing facade of the Company, which stood in the way of the economic emancipation of the country, was pulled down by one of its servants. The end of the Transit and Town duties was hastened by the very significant step taken by Mr. Ross, Lt. Governor of Agra. While the Customs Committee had been engaged in investigations and inquiries. Mr. Ross was induced on a representation from the Board of Revenue of the Agra Presidency to abolish the Barielly, Kanpur and Furrackabad custom-houses. The member of the Custom Committee observed with satisfaction that the results of the measure taken by Mr. Ross were "decidedly favourable". The gross receipt of Transit and Town duties in the Agra Presidency in 1834/35 was Rs. 39,17,233, greater than that of any of the preceding ten years. It was found that the net increase resulting from the change was Rs. 6,13,184.¹⁰ Mr. Ross then followed up his measures by abolishing

10. Letter of the Members of the Customs Committee to Mr. H. T. Prinsep, dated 12th March, 1836.

See *Progs : G. I. Home (Miscellaneous)* No. 483.

(Continued)

all the internal custom houses. At this, the Court of Directors became furious. In their Letter No. 2 of 1st February, 1837, the Directors communicated to the Government of India : "Without any reference whatever to the judgment which we may hereafter pronounce on the merits of the measure, we feel it necessary to notice with decided displeasure the conduct of Mr. Ross in taking the first step in this measure, and abolishing the custom houses of Barielly, Cawnpur and Furrackabad without reference to the Supreme Government.....Supposing that he still continued to exercise the functions of Government in the Presidency of Agra, we should have come to the resolution of cancelling his appointment." In his Minute of 17th April, 1837, Mr. Ross, however, justified his action by saying : "My predecessor in the Government of Agra Presidency, Sir Charles Metcalfe, of his own authority abolished an inland custom house in that Presidency on its being represented to him that the amount of collections at that custom house on the trade carried on within the frontier was little more than sufficient to defray the expenses of its establishment and his having done so was not objected by the Supreme Government as an exercise of power beyond his competency. Representations to the like effect regarding other inland custom houses within the Agra Presidency were afterwards made to me, and as I had every reason to consider these representations as trustworthy as that which had been acted on by my predecessor, I abo-

The following return gives out the collection of Town duties in the Agra Presidency :—

Places where Town Duties collected	Net collections			Town Duties not collected
	1832/33	1833/34	1834/35	
	Co/Rs.	Co/Rs.	Co/Rs.	
1. Agra	30250- 0-0	35490- 8-0	33566- 0-0	1. Azimgarh
2. Allahabad	17489- 9-6	14083- 7-4	15809- 8-1	2. Belah
3. Aligarh	13551- 8-0	11987-13-4	12499- 0-0	3. Bulundshehr
4. Banda	4701- 0-0	5450- 9-6	5601- 6-6	4. Etawa
5. Barielly	29964 0-0	27735- 1-8	26600- 0-0	5. Gazipur
6. Benares	71000- 0-0	71000- 0-0	71000- 0-0	6. Hamirpur
7. Kanpur	23041-10-8	23533- 5-4	23920-14-8	7. Jaunpur
8. Delhi	73084- 2-4	74600- 0-0	74600- 0-0	8. N.D.Moradabad
9. Furruckabad	23717- 0-0	23717- 0-0	30984-12-8	9. Muzaffarnagar
10. Gorruckpur	9442- 2-0	12402- 8-2	8710- 7-7	10. Nursingpur
11. Jubbulpur	4916- 3-3	5002- 1-2	5000- 0-0	11. Pileebheet
12. Mirzapur	22900- 9-9	19003-11-3	17682-12-0	12. Sirpoorah
13. Moradabad	11208-13-3	7764- 7-2	8750- 0-0	13. Suheswar
14. Mynpooree	3444- 0-0	3500- 0-0	3836- 0-0	14. Saharanpur
15. Meerut	14680-10-6	17000-15-1	13307- 5-6	15. Futehpur
16. Rewari	4104- 1-8	4308- 5-9	4700- 0-0	16. Shahjehanpur
17. Saugar	8165-13-4	6434- 3-2	7410- 0-0	
Total ...	365661- 4-3	363014- 0-6	363974- 3-8	

See Progs : G. I. Finance (Sep. Rev.) No. 4 of 20th April, 1836.

lished the custom houses to which they related, having a precedent to support my opinion that it was within my competence to abolish them." As to the merit of the step taken by Mr. Ross, it must be judged of by its effects. It immediately freed the whole of the North Western Province from the condemned duties which obstructed their internal trade. The step taken by Mr. Ross was definitely a green signal to the abolition of the Transit and Town duties throughout the Bengal Presidency.

Abolition of Transit Duties

The measure adopted by Mr. Ross had emboldened others to argue that the abolition of these duties would be certainly beneficial and it would not injure the revenue of the Company to a considerable degree. The extinction of the internal custom houses of the Agra Presidency involved the virtual abolition of the inland customs which were levied by their agency. Thus, while Transit duties were practically abolished in the Agra Presidency, those in the adjacent provinces of the Bengal Presidency still continued. It was considered unwise that two different systems should be allowed to prevail in two Presidencies so closely connected as those of Bengal and Agra. The Supreme Government found themselves in an embarrassing position. There were two alternatives before them, — either to nullify the orders of the Lt. Governor of Agra, or to pursue the same course of policy by abolishing the inland customs of the Bengal Presidency. The first one was open to serious objection. It would have certainly damaged administrative integrity. Thus, the Supreme Government was compelled to decide under such circumstances to abolish the Transit duties in the Bengal Presidency. Accordingly, Lord Auckland, Governor of Bengal, issued the following notice from the Fort William on 1st March, 1836.¹¹

"Notice is hereby given that from and after 1 April next, the several custom houses and *chokeys* established for the collection of Inland or Transit Duties.....shall be discontinued, and from that date forward, all articles of merchandise, goods, and commodities shall pass through the provinces and districts of the Bengal Presidency without payment of any duty, tax or fee whatsoever, and shall not be required to be covered by a *rowannah* or pass, or any other document as a protection from the demand of duty. Nor shall any boat, cart, bullock or anythings or animals used for the conveyance of goods be liable to be stopped for search or examination on account of such duty at any *chokey* or station within the said Province provided, however, the *chokey* established for the protection of the salt revenue and all the rules and

11. See Progs : Board of Customs, Salt & Opium (Customs) No. 85 of 4th March, 1836.

laws affecting that revenue shall continue to be maintained and to be in force heretofore and so likewise the *chokeys* established for the collection of Town duties, and the rules and laws affecting that branch of revenue."

It is to be observed that the notification did not affect the branch of Town duties. This was, therefore, a partial ameliorating measure relating to the internal commerce of the country; and the economic emancipation of the country was incomplete so long as Town duties were retained.

Retention of Town Duties Deplored

Immediately after the abolition of the Transit duties, the policy of retaining the Town duties was condemned by all concerned. The general cry was that these duties must stand or fall with the Transit duties. Merchants loudly protested against the retention of Town duties. In his letter to Mr. H. T. Prinsep, Mr. John Stewart, President of the Bengal Chamber of Commerce asserted: "A sense of duty to the community impels it, on the occasion of the recent proclamation abolishing the Inland Transit duties, to step forward and add its testimony to the evidence already before Government of the impolicy of such vexatious imposts and to join in prayer that Government will lose no time in perfecting the remaining part of that great public measure by abrogating the Town duties."¹² It is interesting to note that the Board of Customs now came forward and urged the Government to abolish the Town duties also. Mr. Doyly and Mr. Parker of the Board of Customs wrote the following to the Governor of Bengal.¹³ "In the 65 paragraph of our report upon Mr. Trevelyan's work on the Bengal customs we observe as follows: 'with respect to the Town duties we have no observations, worthy of notice to submit—the evils they involve are similar to those of the inland transit duties, and they must stand or fall with those; first because it would not be worthwhile to keep up separate establishments for their collection, and next because so long as they were maintained scarcely any of the evils of the inland transit duty system would be got rid of, because although only nine articles are now subject to Town duty, yet.....every article entering a town where the duties were levied, including all the principal marts of commerce in this part of the British Indian Empire, would be stopped by the town duty officers under pretext of searching for one of the nine which were liable to the tax.'

We have found no reason though we have considered the subject still further since the date of the above report, to alter the opinion it

12. *Progs: G. I. Finance (Sep. Rev.)* No. 5 of 30th March, 1836.

13. *Progs: Board of Customs, Salt & Opium (Customs)* No. 79 of 11th March, 1836.

placed before Government. The inland customs duties are relinquished as a measure of relief to the commerce of the country, but the boon is really almost worthless, unless the Town duty system be also abandoned. It has not been the rate of duty levied that the public have so much complained of as the vexations and delays—the extortion and annoyance inseparable in this country from a Transit duty system—yet all these will remain nearly unmitigated, and in full force, if the Town duties be kept up without the qualifying advantage of large assets to the state.”

Apart from these arguments, the net revenue derived from the Town duties was also too small to give a financial support to the Government. The charges of collection of these duties were very high and moreover, the revenue realised was progressively declining. It would be profitable to state a few cases to prove how these duties were uneconomical in practice.

- 1) Mr. Hyde, Collector of Customs, Calcutta, estimated that the actual collections of the Town duties in Calcutta were :—¹⁴

In 1833/34 ... Co/Rs. 1,08,722

In 1834/35 ... „ 1,11,258

The average gross revenue was, therefore, about 1 lac 10 thousand rupees per annum. The total expense of collecting them was Co/Rs. 48,422. Then, a revenue was collected at an expense of 44%.

- 2) According to Mr. Scott, Acting Collector of Customs, Dacca, the gross collection of Town duties there was :—¹⁵

In 1833/34 ... Co/Rs. 11,943

In 1834/35 ... „ 10,918

The cost of establishment per annum was estimated to be Rs. 4,041 or about 40% on the collection. Mr. Scott also remarked : “The revenue it will yield is in itself trifling, and compared with what has been abandoned, utterly insignificant, while the fertile means it affords to harass and vex the people and check the beneficent effects cannot be too strongly urged.”

- 3) Mr. W. R. Jennings of Patna gave the following figures of Town duty collections at that place :—¹⁶

In 1833/34 ... Co/Rs. 20,909-15-0

In 1834/35 ... „ 19,063- 5-9

The establishment requisite for the collection of these duties, drawn out as low a scale as possible, amounted to Rs. 2,952

14. *Progs : Board of Customs, Salt & Opium (Customs)* No. 84 of 11th March, 1836.

15. *Ibid*, No. 28 of 18th March, 1836.

16. *Progs : Board of Customs, Salt & Opium (Customs)* No. 33 of 18th March, 1836.

per annum. Mr. Jennings also strongly urged that the Town duties should be abolished.

The Bengal Chamber of Commerce rightly remarked that to maintain the duties further was to hold out a bonus to the smuggler at the expense of the honest dealer.¹⁷

Town Duties Abolished

The Government realised the force of the arguments against the retention of the Town duties and at last decided to abolish these duties. Accordingly, the following notice was issued by the Governor of Bengal on 20th of April, 1836 :-¹⁸

"The Governor-General in Council having by orders dated 1st March last authorized the discontinuance of the collection of Inland Customs duties within the territories subject to the Presidency of Fort William in Bengal and deeming the relief afforded thereby to commerce to be incomplete so long as the levy of Town duties and the consequent examination of goods at *chokeys* surrounding the principal cities and towns are allowed to remain in force, has resolved that from 1st May next the levy of Town duties.....shall cease in all the cities and towns subject to the direct authority of the Governor of Bengal."

To legalise the above executive notifications, Act No. XIV was passed on 30th May, 1836, the very first clause of which runs thus : "It is hereby enacted that from the 1st June next, such parts of Regulations IX and X, 1810, Regulation XV, 1825 and of any other regulations of the Bengal Presidency as prescribe the levy of Transit or Inland Customs Duties or of Town Duties, and likewise the schedules of duties and provisions of any kind contained in these, or any other Regulations for fixing the amount of duty to be levied upon goods imported into or exported from the said Presidency by sea, shall be repealed....."

Thus, the fate of the Transit and Town duties in the Bengal Presidency was sealed for ever. The die had been cast and the Court of Directors had to reconcile with the changed state of things. In their Letter No. of 7th June, 1837, the Directors wrote to the Government of India : "Under the embarrassing circumstances in which you were placed, we think that you judged rightly in determining upon the abolition of the inland custom houses of Bengal.....Our only regret is that you were precipitated into its adoption without having been enabled to form any available plan for compensating the loss of revenue which was necessary consequence of the relinquishment of the Transit duties." The much criticised system was at last gone : and a significant chapter in the economic history of the country was closed in 1836.

17. *Progs : G. I. Finance (Sep. Rev.)* No. 5 of 30th March, 1817.

18. *Progs : Board of Customs, Salt & Opium (Customs)* No. 97 of 29th April, 1836.

RETROSPECT

The abolition of the Inland customs and Town duties in the Bengal Presidency was perhaps the greatest boon that had been conferred on the internal commerce of the country in the 19th century. This 'curse of the country' stood like a rock in the way of perfecting India's internal economy. The fragmented markets caused by the Transit and Town duties arrested the economic growth of the country for a long time. The effect of their abolition can be best described by quoting the following words of Charles Trevelyan : "By the removal of the lines of *chokeys*, the agricultural and manufacturing economy of the country will no longer be obliged to give a less profitable direction to the employment of their capital and labour, because they are cut off from a free interchange of their taxes upon the transit of manufactured articles in every stage of their progress towards completion, the market for manufacturing industry will be enlarged to the extent of their entire home demand, and scope will be afforded for a true employment of capital and machinery, and for a subdivision and combination of employments which can have no existence under the present system. Lastly, the cessation of stoppages and exactions ; the non-requirement of the obligation to take out, to renew, and to subdivide *rowannahs*, and the removal of all other restrictions of the Inland system will give an impulse to production, the effect of which I will not be able to calculate. It will be like removing an obstacle which impedes the free egress of the waters of a fountain."¹

The abolition of Transit and Town duties was an important landmark in the creation of an integrated internal market in India. The process which began in 1836, was carried to its logical extreme in the long run, and the impediments to the creation of an integrated market were removed one by one. But it is difficult to accept the proposition of Hamilton that it was the beginning of the "growth of economic freedom" in India.² The creation of an extensive internal market and the economic freedom of a country are not the same thing. The economic destiny of the country was controlled by England as before ; and only suitable reform relating to the country's internal economic structure were carried out to meet the demands of the Paramount Power. But the motive and the policy behind this reform did not blur the extremely beneficial effects resulting from the abolition of the Transit and Town duties. It signalled the collapse of the so called 'village economy' which was but an anachronism in the age of industrial capitalism. The last remnants of the medieval economic theories were now being wiped out.

1. Trevelyan's *Report*, p 101-102.

2. See Hamilton, C. J.—*Trade Relations Between England and India*,

It may be asked what was the effect of the abolition of the Inland customs and Town duties on the trade and commerce of the country ? So far as the internal commerce was concerned, it is difficult to determine its effects as reliable figures are not obtainable. But it may be presumed that it definitely boosted up the commerce within the country as it removed the shackles which so long hampered the internal trade. The extension of external commerce indirectly proves the beneficial effects of the abolition of these duties. With regard to the industries of the Presidency the impact of this abolition was not immediately perceived. It, however, freed the towns from the impediments which hampered the growth of industries within the towns. The immediate impact of this measure in the Bengal Presidency of extending the benefits of the measure to the whole of India.

SELECT GLOSSARY

Amlah	— Subordinate native official.
Arratdaree or Arrat	— Wholesale Godown.
Attraffee	— Divided.
Aumeen	— Native Surveyor.

B

Bunniah or Banian	— Native Tradesman.
Bazar	— Market.
Beopary	— Petty Merchant.
Bundobast	— Settlement.
Burkandaz	— Accompanying guards.
Buxis	— Gratifying present.

C

Challan	— Invoice.
Chappa	— Dyed or Printed.
Chokey	— Custom-house Post.
Chupprasee	— Native Orderly.
Cooting	— Endorsing.
Cooly	— Labourer.

D

Dallal	— Broker.
Darogah	— Native Inspector.

F

Ferriwallah	— Hawker.
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G

Ghat or Ghaut	— Landing station on the river.
Goladar	— Owner of Godown.
Golah	— Godown.
Gomostha or Gomostah	— Native Representative.

H

Hath	— Cubit.
Hoondeewallahs	— Those who possess and transact bills of exchange.

J

Jemadar	— Police Officer. Also the head of a gang of labourers.
Jharee	— Endorse.

K

- Karindah** — Native Official.
Karkoon — Native Revenue Officer.

L

- Lakheraj** — Rent Free.

M

- Maaffee** — Free of Duty.
Manjee — Boatman.
Moody — Retail Dealer.

N

- Nul** — Measuring Rod.
Nulchea — Wooden Pipe.

P

- Paishkar** — Bench-Clerk, Assistant.
Pergunnah — Subdivision of a District.
Phurreah — Retail Dealer.
Phurry or Pharree — Police Station.
Pyker — Wholesaler.

R

- Rowannah** — Custom-House Pass.
Ryot — Cultivator or Tenant.

S

- Salamee** — A Douceur or Present.
Serishtadar — A Head Native Officer or A Head Vernacular Clerk.
Sudder-Cutcherry — Main Office.
Sudder-Dewani — Chief Civil Court.

- Tahsildar** Officer in Charge of a Subdivision of a District.
Taluk or Talook An estate comprising a number of villages.
Talukdar The owner of a Taluk.
Thana A Police Station.

Z

- Zemindar** Landowner.
Zillah A District.
Zillahdar The Officer in Charge of a Zillah.

APPENDIX A

Comparative Statement of Government Customs and Town Duties collected at the several Custom Houses in the Lower and Ceded and Conquered Provinces in the months of July 1805 and July 1806 :—

	Government Customs in 1805	Government Customs in 1806	Town Duty in 1805	Town Duty in 1806
Calcutta ...	42713 14 0	57316 5 6	77366 7 0	67817 8 3
Hooghly ...	9139 5 6	10127 0 9	— —	— —
Dacca ...	8029 15 10	11427 14 3	1809 4 3	2001 1 1
Chittagong ...	330 15 5	293 10 9	— —	— —
Murshidabad ...	29220 2 1	25667 10 2	16646 11 7	20386 5 5
Patna ...	36010 0 3	22656 3 9	2470 13 1	2342 8 6
Benares ...	69610 1 0	51050 14 3	4799 11 3	4822 2 3
Kanpur ...	7007 1 9	5388 1 9	— —	2285 1 1
Allahabad ...	13109 13 0	9659 10 1	— —	542 10 7
Etawah ...	4179 1 3	994 2 8	— —	596 4 5
Goruckpore ...	4053 4 6	4991 2 6	— —	234 2 3
Barielly ...	1755 4 6	1715 2 7	— —	879 11 9
Furrackabad ..	1474 10 9	1900 6 7	— —	1447 11 1
Agra ...	— —	5055 2 3	— —	1322 11 1
Aligarh ...	— —	4151 11 4	— —	550 11 9
Shaharanpur ...	— —	514 8 9	— —	— —
Meerut ...	— —	3252 14 9	— —	— —
Moradabad ...	4997 7 0	1802 10 9	— —	252 10 5
Bundlecund ...	— —	2054 7 10	— —	208 1 2
Cuttack ...	— —	625 3 6	— —	— —
Total ...	231631 0 10	220645 0 9	103092 15 1	105689 5 1

APPENDIX

Form of *Rowannah* issued
Rowannah issued from the Custom.

No. Date. . . .

The established Transit Duty amounting to Sicca Rupees.
 on the undermentioned Goods, the same are hereby permitted to
 Bengal Presidency for a period of one year from the date of this
 inland duty of customs of the Hon'ble Company.

Seal of
 The Custom House
 to be impressed
 here.

PARTICULARS

From what place moved	To what place proceed- ing	In what route to be moved	Merchant's Name	No. & Descrip- tions of packages	Weight or content of each package	Total contents of all the packages	Name or descrip- tion of goods

Sd/- B. C. Darogah of the Custom House at. . . .

Sd/- C. D. Cash Keeper in the Custom House at.

B

under Regulation IX of 1810.

House at

. 182 .

having been charged and received at this office

pass throughout the Hon'ble Company's Territories under the
Rowannah and are not during that period liable to any further

OF GOODS

Quantity or sorts of goods	Rate of value	Rate of Transit Duty	Amount Value	Remarks
				In this column should be always shown whether the value of the goods was ascertained from a personal examination of them by the Custom House officer or assumed from the particulars given in the applications of individuals.

Sd/- A. B.

Collector of Government Custom

at.

APPENDIX C

Petition of a number of Residents of Banares

THE PETITION

Since India became subject to the British Government, the people have lived in much comfort ; but notwithstanding, we would mention in the following paragraphs the excessive outrages committed upon us by the *Chowkeedars* of the Salt, Opium, and Custom offices. If rigorous attention be given, and suitable orders issued, the people will be enabled to pass with ease from one part of the country to another ; but otherwise, we can see no means of our returning to our own provinces, or of our families coming to this city ; or of those whose families are here, being able to send them home ; therefore we present our petition to the presence, and pray that rigorous orders may be issued.

1. At the several *Ghauts* established in connection with the customs in Calcutta, and the *Zillah* of Hoogly, there is obstruction by the search of passage *Pansees* or the boats of travellers. The residents of other parts, at the time of *Doorgapooja*, go to their respective homes, and take with them only a few things connected with the festival ; yet great exactions are made on pretence of searching the boats as they pass with the tide, at Chatra, Bullubpoor, and the *Sudder Ghaut* at Hoogly.

2. Moorshedabad lies on both sides of the river ; and therefore the Collector of Customs has there established four *chowkey ghauts*, the names of which are Juggurnathpore, Lalbag, Sadikbag, and Geysabad ; also to the eastward of that city, in the Jellengee route, there are other four *Ghauts* called Koodalkate, Gubgachee, Godagaree, and Bhogwan-gola. At these eight *Ghauts*, the pilgrims are put to an almost equal expense both in coming up and going down.

3. At Rajmahul, Kooshee, Paturghatta, Colgong, Jongeera, Sooltange, Soorijgurha, Durreeyapoor, Gobure. and some other *Ghauts*, there are opium *chowkeys*, the people of which are like saws for cutting shells, and with descending stream, cut most unmercifully.

4. There was formerly no Police *Chowkey Ghaut* at Durreeyapoor, but a few years since, in consequence of the robbery of a boat with treasure belonging to Baboo Bydynath, a *Chowkey Pansee*, connected with the Police, was stationed there by order of Government, for the protection at night of all boats whether going up or down the river. This is the story which those fellows of the *Pansee* tell those who questioned them. By our bad fortune our experience has been much the reverse : for at other *Ghauts* the officials have generally let us go

on the payment of two or three rupees, but the gentlemen *chaprasses* of the Durreeyapoor Pansee will not grant deliverance even at common times, unless they receive five or six rupees. If the officers of the magistrate thus set themselves to plunder in open day who is to grant protection at night.

5. Boats coming up are not subject to much exaction at the four *Ghauts* of Futwe *Ghaut*, Maroogunj, Khoskella. and Loila *Ghaut*, under the Patna jurisdiction, for they are near the city. Besides, we understand there are no orders for the search of boats coming up, and therefore the passage boats and pilgrims can live. They have only to give pice at Khoskella Ghaut. Indeed there is no boat. A *Payada* sits there, who gets a little from each boat that passes up tracking with the *goon*.

6. At each of the *Ghauts*, Puluja, Choraserpoor, Dooreegunj, Rivelgunj, Huldee, Dobaleeya, Beleeya, Baroorbe, Buxer, Chinsahbeerpoor, Resulpoor &c. subject to the *Zillahs* of Patna, Arrah, and Bhojepoor, there is a boat for the protection of the river passage, and by the exactions of these persons the pilgrims and other passengers are ground almost to death. At the particular seasons for pilgrims, the *Darogahs* of those *Ghauts* and their underlings, with all violence, taking authority into their own hands, do not allow any boat to pass without paying at least two or three rupees, and when boats are coming down, unless five or six rupees are agreed to, abuse is heaped upon the most respectable people ; and so, for fear of disgrace, men of character sell their plates and pots to satisfy those miscreants. There is likewise danger to one's life ; for we have long understood that to each of those *Chawkey Pansees* one or two *Chupprasees* are appointed by Government, and this seems probable ; but there are also to each *Chowkey Ghaut* twenty or twenty-five stout young fellows of Bhojepoor, with arms in their hands, who collect the fees on all the boats of pilgrims and on others. Is this according to the orders of Government ? Such an unlikely police order has never been published, and we believe never could be ; hence the only way of escaping with one's life is without delay to satisfy those wretches with money, as we know their rules, disposition, morals, form and crimes. Again, if a boat, going down, reaches any of those *Ghauts* in the morning, it may then pass on for four or five rupees ; but if it be evening, it cannot get off for less than eight or nine rupees and if at such a time they were to require even more than that, it must be given instantly, for who that saw their ferocity in such an exposed situation would stay there for a night with a single boat ? Wherefore giving them according to their demand, we

must make off with our property and lives to a place where many boats lie to : for how otherwise could we pass the night in security ?

7. Under the jurisdiction of Mr. Bayley, in the *Zillah* of Ghazeepoor, the control over the Permit *Ghaut* is such, that as soon as the boats of pilgrims and travellers come to, they are searched and dismissed instantly without expense. We make no complaint therefore of the *Chowkeys* of Ghazeepore. We complain of all the others abovementioned ; for they are all guilty of exaction upon the pilgrims on the pretence of search.

8. At Benares there are four *Ghauts* connected with the customs, of Raj *Ghaut*, Deeshaswumed, Ushee, and Marwarhee, where even in this capital money is unscrupulously taken from the pilgrims without fear.

9. We have thus given an account of all the *Chowkey Ghauts* from Bullubpoor above Calcutta to Benares, which occur in the river route ; but there is no numbering of the *Chowkey Thanas* on the land route, for on the high road through every village two or three fellows with their loins girded, are stationed with bludgeons in their hands. They exact from each individual four pice, and search every palanquin and carriage, and charge not less than four annas.

10. Bhojepoor and some other places above Patna are exceedingly dangerous, as villains are constantly plundering boats of property. Orders have therefore been published by the magistrates, that if a boat puts to at night at a suspicious place, a *Chowkeedar* of the village shall come and keep watch there all night, and this order is now in effect. Therefore following the example of the other officials, the *Chowkeedars* exact a fee on each boat Durreeyapoor to Patna. Above Patna, they require a piece from each pilgrim.

11. All those who come from Bengal on pilgrimage, to visit Gyah, Benares, Allahabad, Bindrabun, &c. find it difficult to meet the expenses at Gyah ; for those who come to Gyah with the intention of performing *Khapiel*, cannot also perform *Durshunee*. By paying three rupees and a half they can perform only *Ekadeesta*. If any one of them has a little money he comes on to Benares. The poor and distressed borrow a little from some one at Gyah, on the credit of their guide, and return home by the Jhinhakhundee road ; but will not take a passage in a boat. By the impositions of the *Ghuhwallas* a stop has at once been put to the pilgrimages of the people of the Bengal provinces to Allahabad and Bindrabun ; thus an annual loss is sustained by the Honorable Company, and we believe that if the accounts of the Collector of Gyah were examined, it would be found that the receipts of the last, and the present year were less than those of that which preceded them. No other provinces furnish such a number of persons going on

pilgrimage as Bengal ; but if this excess of the *Chowkeedars* continue, the pilgrimages of the people of Bengal must immediately come to an end.

12. The *Chapraseses* of all the above-mentioned *Ghauts*, when they see a passage boat at a great distance, beat their drum very gently so that it can by no means be heard at such a distance, and when the boat approaches their *Ghaut*, they remain quiet : but when it passes the *Ghaut*, then the miscreants loose their *Pansee* from the *Ghaut*, beat drum fearfully and come upon the travellers' boat, and assailing the *Manjee* and *Dhandees* with abuse and blows, take it and fasten it to their *Chowkey Ghaut*, and then sit down at their ease. If they see any female passengers on board, they begin singing obscene songs aloud, If on hearing their obscenity, the passengers should say, "Make your search and let us go ;" they reply, "You must stay here two or three days, the search will be made when the *Darogah Saheb* gets better." If we display an eagerness to be off, they will say, "Take off the *Chupper* of your boat, and take out the cargo, and then search will be made.' The *Chapraseses* of some *Ghauts* will say, "*Baboo Saheb*, we understand whom we have to deal with ; give us what we are accustomed to receive, and you may loose your boat and begone. What search have we to make ? You are not going with a cargo of salt for sale ; for in your country impure salt is sold at four rupees the *maund*, and here *Shalamba* and *Balumba* salt may be had for two ; what profit then could you make ? We certainly do exact a little from travellers, and from those who proceed by water ; but the reason is that we have to give five or six hundred rupees to the *Darogah* and *Mutsuddies*, for a situation of four rupees a month, in which we are obliged to remain night and day in the winter. Our own expenses then, the support of our families, and douceurs to *Amlahs* and payments to them at the *Poojas*, cost us two or three hundred rupees a year. How could we support so heavy an expenditure, if we did not therefore obtain money either by entreaty or by force the *Baboos* ;" with such language as this do they levy exactions on travellers.

13. Should any doubt arise regarding the facts stated above, let an order be given to the police officers at Calcutta, and to the magistrates of the districts of Havalee, the twenty-four Pergunnahs, Hooghly, Burdwan, Nuddea, Jessore, Moorshedabad, and Jehangeer Nugur, to call the conductors of pilgrims and *Manjees* through means of the *Thanahdars*, and after taking their evidence, to send it to Government : this would remove all doubt from the minds of our rulers ; or let Shree Kasheenath Roy, the *Jamadar* of the Sheriff, who was sent in January last with his officers and peons to execute a warrant, be called up and examined, and it will easily be ascertained to

what extent the *Chaprasssees* of the *Chowkeys* carry their exactions, as well as the sums taken from them by the *Chowkeedars* at the different *Ghauts*. They will also expose the abuses which they saw at the different *Chowkeys*. Or let this petition be graciously referred to the magistrate of Benares, that he may call all the *Gungapootis* and the Brahmuns who act as guides to his *Cutchery*, and ascertain the correctness of these statements of ours regarding the *Chowkeys*. Finally, our payer is that some steps may be adopted for preserving the poor from these and similar outrages.

Shadharam Bundopadhya.

Ramkanee Bisysuyur.

Ramsunker Chowdry.

Moheschunder Bhattacharjea.

Brijoomohun Sing.

and

Other residents at Benares,

Bhadur 19, 1232.

Chundrika.

APPENDIX D

*A Statement showing differences on appraisement*Particulars according to the *Rowannah* :

Descriptions of Goods	Dimensions of Piece Goods	Quantity or No. of pieces of each Description	Rate per piece	Amount of Value
		Pieces		Rs. as. p.
Dhooty ...	8½ by 2½	66	4/12	115 8 0
Sarry ...	8½ by 1/10	11	2/1	22 11 0
Woorney ...	5 by 2/12	20	1/10	32 8 0
Dhooty ...	6½ by 1/12	20	1/2	22 8 0
Do. ...	9 by 2¼	102	2/8	255 0 0
Do. ...	9 by 2¼	40	3/-	120 0 0
Do. ...	4½ by 1/4	145	4/-	36 4 0
Wrapper ...	—	1	—	0 7 0
Total ... 405 Pieces. Price				Rs. 604 14 0

(Continued)

Particulars according to the examination of the Appraiser :

Descriptions of Goods	Dimensions of Piece Goods	Quantity or No. of pieces of each Description	Rate per piece	Amount of Value
		Pieces		Rs. as. p.
Dhooty ...	11 by 2.1/3	2	4/-	8 0 0
Do ...	10½ by 2.1/7	10	3/4	32 8 0
Do ...	10 by 2/6	48	2/8	120 0 0
Do ...	10 by 2/6	51	2/4	114 12 0
Do ...	10½ by 2½	44	2/12	121 0 0
Do ...	10 by 2½	23	3/-	69 0 0
Do ...	9½ by 2¼	70	2/4	157 8 0
Do ...	11 by 2/10	1	—	3 8 0
Do ...	10 by 2/5	4	2/8	10 0 0
Do ...	9 by 2/1	18	2/-	36 0 0
Do ...	10 by 2½	4	2/8	10 0 0
Do ...	10 by 2/6	2	3/-	6 0 0
Sarry ...	10½ by 2/6	1	—	3 4 0
Dhotty ...	9 by 2½	1	—	1 12 0
Do ...	9½ by 2¼	1	—	2 0 0
Sarry ...	10 by 2½	12	3/-	36 0 0
Do ...	8 by 1.1/10	11	2/-	22 0 0
Dhooty ...	10 by 2.1/6	9	3/4	29 4 0
Do ...	10 by 2.1/6	4	2/8	10 0 0
Do ...	9½ by 2.1/8	7	3/-	21 0 0
Do ...	9½ by 2.1/8	7	2/8	17 4 0
Do ...	9½ by 2¼	7	2/12	19 4 4
Mulmul ...	38 by 2	1	—	6 0 0
Woorney ...	6 by 3	1	—	2 8 0
Do ...	6½ by 3	4	2/-	8 0 0
Do ...	6 by 2¾	7	1/12	12 4 0
Do ...	6 by 2/10	9	1/8	13 8 0
Dhooty ...	7 by 1.1/14	1	—	1 1 0
Do ...	6½ by 1¾	8	1/-	8 0 0
Do ...	5½ by 1/7	10	-/14	8 12 0
Do ...	5 by 1¼	1	—	0 10 0
Sarry ...	10 by 2	9	2/8	22 8 0
Do ...	9/2 by 2	8	2/8	20 0 0
Do ...	Do	5	3/6	16 14 0
Do ...	Do	4	2/12	11 0 0

Total Number of Pieces—405

Certified that the above goods have been undervalued
in the aggregate in the sum of Sa/Rs. 376-14-0.

APPENDIX E

Extract containing complaints against Chokey-oppression.

EXTRACT-I,

Benares, 16th July. 1832.

To the Right Honourable Lord William Bentinck, G. C. B.
Governor General of India, &c. &c. &c.

My Lord,

Under the Government of the Honourable Company, the people of India have lived in comparative peace and contentment. The wholesome laws and regulations from time to time enacted ; the progressive improvements carried on throughout the country in the construction of bridges and roads, cutting of canals, and the establishment of colleges and schools, evince such a solicitude on the part of their rulers to promote the happiness and well-being of their subjects, that they cannot but feel grateful and thankful, first, to Providence, for having subjected them to such a ruler. and next, to those in supreme authority for the exercise of such beneficence. We fervently pray that the blessing of such a government will long be continued to this country. But, my Lord, notwithstanding the solicitude of Government to promote the happiness of their subjects. grievances still exist ; not from any fault of our rulers, but from the treachery and corruption of the agents employed ; and we are satisfied that a representation of the same to your Lordship, will cause the immediate adoption of measures for its removal. Not to occupy too much of your Lordship's valuable time, we respectfully beg leave to bring to your notice an instance of grievance which is most oppressively felt by your poor subjects.

It must be known to your Lordship, that Benares is considered a holy place by the Hindoos, Many of the natives of Bengal with their families annually resort to it for the purpose of worship, and many from the sanctity attached to the place have taken up their residence in it—deserting however not the homes of their forefathers, to which they pay occasional visits. In their peregrinations to and fro, their boats are stopped by the numerous *Chokeys* established in the way, and money demanded and extorted from all. No consideration is bestowed on the circumstances of any person, all are obliged to pay the demanded sum to the native officers attached to the different chokeys, otherwise their boats with themselves and families are detained at the *Ghauts* on false pretences, and not allowed to leave till the money is ultimately paid. The misery this occasions to men with large families in poor circumstances, who are frequently obliged to surrender every thing they may be possessed of to satisfy the rapacity of the native officers of the *chokeys*, is truly deplorable. We can foresee no other remedy than a representa-

tion to your Lordship direct. We implicitly trust in your Lordship's justice and humanity, to do what may in your wisdom seem meet to remove the evil so grievously felt by your poor subjects, and we shall always pray, as in duty bound, for your Lordship's prosperity and happiness.

We are &c.

Here follow 125 signatures.

EXTRACT-II.

Translated for the Calcutta Courier, August 8, 1832.

To the Editor of the *Chundrika*.

Sir,

I beg to submit the details of a circumstance which has greatly afflicted me : by your giving publicity to the same in the *Chundrika*, you will afford me some relief, and likewise contribute to the good of the public. I also beg leave to recommend the subject to the notice of the Editor of the *Durpun*, who is so zealous in the promotion of the public weal.

As the short space of a letter does not permit me to describe, at full length, the inconveniences I was put to by the people employed as guards of custom and opium at the different *Ghauts*, and in the way of my pilgrimage up to Benares, and the bribes I was obliged to give them, I will content myself only with the subjoined statement of what sums they extorted from me, and what they said at the different stations when I returned ; and I request you will be so good as to publish it without making any alternations. If I be required to prove my statements, when they reach the ears of our rulers, I am prepared to do it ; as, when I returned, twenty-four boats of pilgrims came together with mine, upon every one of which they equally imposed their extortions, and those pilgrims may be brought forward to bear witness to the facts I have herein adduced. Yet has not their rapaciousness ceased ; for any pilgrim, whom you may put the question to, will give you the same account which I have given. If it be asked, why do not the pilgrims prefer complaints against those marauders ? The reply is, that they refrain from doing it for several reasons ; first, the pilgrims go to visit holy places, which is not a fit time for them to engage in law suits ; secondly, most of them take their females with them, for whom they are constantly concerned* fourthly, the residence of the judge is often far removed from the seat of these oppressions, and the poor pilgrim knows not where to take up his quarters to carry on his complaints, in

*The third reason seems to have been omitted in the original translation.

order to obtain redress from him ; fifthly, most of them are indigent, and cannot attend to pay the costs of a law suit ; and sixthly, it is a great obstacle, that they are obliged to prefer their complaints upon oath, which, one going on pilgrimage to a holy place, can never think of doing, as it is detrimental to the welfare of his future life.

For these, and many other reasons they abstain from seeking personal redress. I therefore beg to prefer this complaint in a public newspaper, with an humble hope that our compassionate rulers and distributors of justice will take it into their serious consideration.

Calcutta, Sravan 18, 1239.

Statement of the Rates of Extortion at the different *Ghauts*,
from Benares to Calcutta.

Place.	Chokey.	Sum.
For 1 Boat, Benares Permit, ...		
„ Pater Ghaut, ...	1	2 10 0
„ Raj Ghaut, ...	1	2 12 0
„ Gajeepoor, ...	1	0 0 0

In this place the order of the *Sahib* was not to search the boats of the pilgrims.

In the Jurisdiction of Patna.

For Chowsur, ...	1	2 4 0
„ Bugsur, ...	1	2 1 0
„ Ghaut of Bududi, ...	1	2 0 0
„ Ditto of Buleya, ...	1	2 0 0
„ Dudley Ghaut, ...	1	3 0 0

If any person should represent his distressed circumstances to the *Darogah* of this place, he tells him in reply, “Nubbookissore Moonshee takes all ; what can we do ?”

Opium Chokey.

„ Ghaut of Issupboor, ...	1	2 5 0
„ Ditto of Budbeedeed, ...	1	1 12 0
„ Ribulgunge, ...	1	2 5 6
„ Ghaut of Seebpoor, ...	1	1 9 0

Permit Zillah Patna.

For 1 Boat, Ghaut of Paneej, ...	1	1 8 0
„ Sudder Ghaut, ...	0	0 0 0
„ Jhajubag, ...	1	2 0 0
„ Ghaut of Fatuah, ...	1	3 0 0

Opium Chokey of Patna.

„ Duryapur, ...	1	3 2 0
„ Suryaguda, ...	1	4 4 0
„ Gobry, ...	1	3 8 0

Jahangeer Sutany.

For 1 Boat,——Gunge, ...	1	4	8	0
„ Pathureea Ghaut, ...	1	5	4	0
„ Rajmahul, ...	1	4	0	0

When desired to search the boats, they reply, "Take off the *chuppur*, or pay for your being let go." Should any person implore them to make some allowance for his poverty, they tell him in answer, "Each of us gives two hundred rupees every month to your Bengali Nubbookissore Moonshee, and has besides paid a hundred and fifty rupees for each *Chaprass* at the time of our appointments.

They take their station in some fields, and threaten the passengers to put some opium in their boats, and get them sold, if they do not readily give them what they ask.

Permit *Ghaut* of Moorshedabad.

Place.	Chokey.	Sum.		
For 1 Boat, Geysabad, ...	1	3	0	0
„ Sudabag, ...	1	1	0	0
„ Sudder Ghaut, Lalbag, ...	1	5	8	0
„ Jugganathpoor, ...	1	8	0	0
<i>Zillah Hooghly.</i>				
„ Sudder Ghaut, ...	1	2	12	0
„ Chatra, ...	1	1	0	0
„ Bullubhpoor, ...	1	1	0	0

On my making known the oppressions of the *Chowkeedars* to the *Sheristadar* of Patna, Nubbookissore Moonshee, through a *Mukhtar*, he desired me to take from thence a *Chaprass*, with me, to whom I would have to pay 10 rupees, besides his *Khoraky*, saying that he would secure me a free passage up to Rajmahul. Upon this, I asked the advice of Hurris chunder Mitter, the writer of the permit, who remarked "Why should you throw away ten rupees for nothing, as they would still take four of five rupees at each *Ghaut*." I accordingly refrained from doing what the *Sheristadar* advised. As twenty-two boats were coming together with only passengers, some of them said they would seek legal redress ; but when they were afterwards informed that their petitions could not be made to reach the proper authorities before ten days, they desisted from their attempt. One Bungal amongst the whole of the passengers of the twenty-two boats, however, brought a *Chaprass* with him ; for which reason some allowance was made to him at two of the *Ghauts* ; but in others, he was obliged to pay as much as the rest.

(Signed) Bhairubchunder Moteelal,
of Loynagur.

EXTRACT—III

Sumachur Durpun, August 25, 1832.

The outrages committed upon persons travelling in boats, by the officers at the Opium and Permit *Chowkey Ghauts*, have been repeatedly published in the newspapers, but they have not been at all abated. We are continually in the receipt of letters on this subject, and to read the accounts they contain of the loss of property, the dishonour, the bodily sufferings, and other distresses of individuals, must affect the most insensible. These miscreants exercise peculiar exaction upon the people who go on pilgrimage to the sacred places, such as Benares, Allahabad, and Bindrabon ; for generally twenty or thirty pilgrims unite to hire a single boat, and all the incidental expenses on the way and at the *Ghauts* are borne by subscription of the whole number. Hence, there is no such strictness of search made in other boats, as there is in those of the pilgrims : who then can be unmoved on hearing or seeing the grief, distress, and misery of these travellers : There is likewise in this part of the country a time at which this great evil becomes excessive ; namely, when those respectable persons whose homes are in the country, but who are employed in various ways in this city, at the time of *Poojah*, obtain leave for eight or ten days to visit their families. Then the *Ghaut Chowkeedars* have a rich harvest, for whatever any one choose to ask must be given. If it be not given, there are no bounds to the distress which ensues. The particulars we have repeatedly published. Now we understand there is a probability of all this evil being rectified ; for we have heard that the gentlemen of the Salt, Opium, and Custom Board have taken into earnest consideration the letter which was published in the *Chundrika* of the 23rd *Shrabun*. We also learn by a letter from an intelligent person, a reader of the *Chundrika*, who resides at Benares, that nearly all the persons of the highest rank residing there are intent upon having the outrages of the *Chowkey* officers prevented,

A petition, written in English, which states at length the impositions of the officers of the *Ghaut Chowkeys*, has been sent to the Right Honourable Lord William Bentinck, Governor General, Bahadoor ; and more than a hundred of the chief people of Benares have signed it,

A similar petition has been presented to the collector of Bhagalpoor, and the Agent at Patna has received a third. We are informed that the agent immediately on receiving the petition admonished all those in the *Chowkeys* under his control, and it is therefore inferred that he will carefully attend to the matter. Moreover a complaint on this subject in Persian will be sent to the Board of Commissioners at Allahabad ; a second to Mr. William Augustus Brooke, Judge of the Court of Appeal at Benares ; a third to the collector of Patna, and a

fourth to the Board of Customs in Calcutta, We hope soon to receive a draft of this complaint. and as soon as we do, we shall communicate it to our readers.

We believe all this labour will not be in vain. The *Chowkeedars* are now past redemption. If this matter be put to rights, the Company Bahadoor will accumulate vast *Poonya* (religious merit). We can say no more at present. When we are informed what effect is produced in the different quarters where those petitions have been, or will be presented, we shall make it known.

—*Chundrika*.

APPENDIX F

Papers showing veiled transaction between merchants and customs house officials.

PAPER I

Extract taken from books belonging to Ramthoruck Bhatta-charjee (merchant) of Bagbazar, showing different payments made to Karim and Mosharuff both attached to the Custom House :

খাতার মলাটে লিখা	১২ই ভাদ্র ২৭শে আগষ্ট }	করিম—৪'০০ বন্দোবস্তি
১০৮ নং পেজ	৩ আশ্বিন ১৮ই সেপ্টেম্বর }	করিম ৩'০০ মারফৎ রামধন মুখোপাধ্যায় ।
১০৯ নং পেজ	ঐ	করিম ৩'০০ মারফৎ রামধন মুখোপাধ্যায় ।
১১৬ নং পেজ	৭ই আশ্বিন ২২শে সেপ্টেম্বর }	করিম ১'০০
১১৭ নং পেজ	ঐ	করিম ১'০০
১২৪ নং পেজ	১০ই আশ্বিন ২৪ সেপ্টেম্বর }	করিম ঘৃত ২ কেঃ '৯৬
১৩০ নং পেজ	১৩ই আশ্বিন ২৮শে সেপ্টেম্বর }	পুলিশে ঘৃত গ্রেপ্তার হয় তাহার বাবদ করিম '১২
১৪৮ নং পেজ	২১শে আশ্বিন ৭ই অক্টোবর }	অন্নপুস্তার ঘাটে ঘৃত গ্রেপ্তার হয় তাহার বন্দোবস্তি মোশারফ ৪'০০
দোসরা বহি :		
২ নং পেজ	১ কার্তিক ১৬ই অক্টোবর }	করিম ১'০০ মারফত বলাই সিং
৪ নং পেজ	১০ই কার্তিক ২৫ অক্টোবর }	করিম ১'০০
৩২ নং পেজ	২৩ কার্তিক ৭ নভেম্বর }	মোশারফ ১২'০০ মারফত করিম ।

The above payments were made in recognition of the illegal services rendered by the two custom house men to the merchant concerned. This is not an isolated case but a very general instance.

PAPER II

Apparently a receipt of debt payable in monthly instalments from the salary of the persons concerned, this paper is nothing but an acknowledgement of the bribes taken from Sri Lok Nath Sen, a merchant, in return for some services rendered to him by the men of the customs department.

মহামহিম শ্রীযুত বাবু লোকনাথ সেন

মহোদয় বরাবরেষু,

লিখিতং শ্রীকাশিনাথ শীল ও রাধানাথ পাল ও শ্রীগুরুপ্রসাদ দে ও রামচাঁদ ১৬৩ নং পেয়াদা ও ১৭ নং শ্রী সেরাজ পেয়াদা ও ১৩৭ নং শ্রী পাঁচু পেয়াদা ও ৩৭ নং ভাতেন পেয়াদা ও ১৭২ নং ভন্দু পেয়াদা কস্য রসিদ পত্র মিদং কাজ্যানক্ষাগে মহাশয়ের স্থানে.....৫১'০০ একাওন টাকা কর্জ লইলাম টাকার মেয়াদ মাস জিষ্ঠীতে দরমাহা ফি মত ১ টাকার হিসাবে সুদ সমেত পরে শোধ করিবো এ করারে টাকা বাদী তবে আপন আপন তলব হইতে এ টাকা বেওজায় দিব এই করারে কাদ তঙ্কাপোয়া রসিদ পত্র লিখিয়া দিলাম।

তারিখ ৪ চৈত্র, ১২৪০ সন।

ইসাদী—

ওয়াশীল—

মাং	কাশিনাথ শীল	২২'৫০
,,	রাধানাথ পাল	১৩'৫০
,,	সেরাজ পেয়াদা	৫'০০
,,	ভন্দু পেয়াদা	৫'০০
,,	রামচাঁদ পেয়াদা	৫'০০

৫১'০০

একাওন টাকা মাত্র।

Appendix

Statement shewing the Gross Receipts and charges of the
1831-32, taken from the Official Returns furnished to the
Dated, the 12th

Custom Houses	R E C E	
	Gross Receipts including Town Duties	Town Duties
	Rs.	Rs.
Calcutta Inland Custom House...	3,66,818 9 0	1,41,897 3 9
Chittagong ...	21,654 0 4	7,022 12 0
Dacca ...	2,22,281 7 1	18,982 9 9
Hooghly ...	1,47,092 15 4	3,593 2 0
Moorshedabad ...	5,07,143 11 9	41,614 4 0
Patna ...	2,75,532 9 1	23,841 13 9
Cuttack or Balasore	12,899 5 11	0 0 0
Benares ...	1,59,152 11 5	64,589 1 0
Bareilly ...	1,34,166 3 11	25,022 13 11
Furruckabad ...	96,783 13 4	22,694 3 3
Ghazeepore ...	1,66,153 9 7	0 0 0
Cawnpore ...	2,38,819 0 3	21,569 8 11
Agra ...	11,03,349 10 9	26,792 8 0
Allahabad ...	5,59,155 3 2	19,989 9 3
Mirzapore ...	2,39,710 1 9	25,907 12 9
Meerut ...	2,59,757 7 5	14,868 9 1
Dhilly ...	6,25,904 10 6	1,58,851 14 7
Total ...	Rs. 51,76,375 2 7	Rs. 6,22,237 14 0
Deduct proportion of the expenses of the Board of Custom charged		
Ditto. drawback paid on account of Transit Duties ...		
Add amount of Transit Duty on Indigo secured at the Inland Custom		
the article was exported by sea or the Bonds had expired in the		
Actual amount of Transit Duties obtained under the existing system		
in the year 1831-32 ...		

several established Inland Custom Houses in the year
Board by the Accountant in Revenue Department,
March, 1833.

I P T S	Deduct Charges of Management incurred at each Custom House	Net Receipts from Inland Custom Houses
Gross Receipts without Town Duties		
Rs.	Rs.	Rs.
2,24,921 5 3	80,675 8 0	1,44,245 13 3
14,631 4 4	4,347 0 0	10,284 4 4
2,03,298 13 4	40,533 4 7	1,62,765 8 9
1,43,499 13 4	21,152 8 7	1,22,347 4 9
4,65,529 7 9	74,226 13 4	3,91,302 10 5
2,46,690 11 4	40,279 15 4	2,06,410 12 0
12,899 5 11	4,732 2 5	8,167 3 6
94,563 10 5	16,499 4 2	78,064 6 3
1,09,143 6 0	27,559 14 9	81,583 7 3
74,089 10 1	35,982 1 3	38,107 8 10
1,66,153 9 7	12,651 1 2	1,53,502 8 5
2,17,249 7 4	25,774 3 0	1,91,475 4 4
10,76,557 2 9	78,379 11 2	9,98,177 7 7
5,39,165 9 11	59,782 14 6	4,79,382 11 5
2,13,802 5 0	30,167 3 1	1,83,635 1 11
2,44,888 14 4	20,216 15 6	2,24,671 14 10
5,07,052 11 11	54,452 15 11	4,52,599 12 0
Rs. 45,54,137 4 7	Rs. 6,27,413 8 9	Rs. 39,26,723 11 10
to the Customs Department ...		Rs. 71,486 3 3
Houses by Bonds but not recovered until ...		Rs. 38,55,237 8 7
year 1831-32		Rs. 2,49,406 12 9
from the several Inland Custom Houses		Rs. 36,05,830 11 10
		Rs. 81,746 11 0
		Rs. 36,87,577 6 10

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ENGLISH TRADE IN BENGAL RAW SILK, 1650-1720.

SUSIL CHAUDHURI

Raw silk was one of the most important and coveted articles in English East India Company's export trade from Bengal. In the early 17th century English demand for raw silk was met by silk brought mainly from Italy, France, Persia and only to a limited extent by Chinese silk in which the Dutch Company drove a most profitable and substantial trade. As the Chinese silk was of paramount importance to the Dutch Company's trade in Japan, the amount left over for export to Europe fluctuated sharply and was often uncertain. The experience of the English with Chinese silk proved unfortunate as sales returned little profit. The Dutch interest in Persian silk, however, declined around the middle of the century when the export of precious metal became the primary factor of its Persian trade. The English Company, too, took interest in the early years of the 17th century in Persian silk trade. But by 1624 it expressed misgivings whether the trade in Persian silk could ever be made profitable as long as the French and Italians dominated the market at Aleppo and the Company's failure to dislodge the latter gave rise to intermittent opposition to the continuation of the Persian trade. Moreover, the monopoly of the Shah of Persia in the sale of silk, and the abuses and extortions practised by local officials in its sale very much discouraged the English. Thus towards the middle of the 17th century both the English and the Dutch Companies turned their attention to India, particularly to Bengal, for the supply of raw silk.¹

The search for Bengal silk by the English Company can be traced back to the embassy of Sir Thomas Roe in 1615. He was specially commissioned to attempt obtaining trading privileges in Bengal and Persia for opening up the silk trade, but nothing could be affected by him so far as Bengal was concerned.² The possibility of a lucrative trade in Bengal silk was again reported by Huges from Patna in 1620. He informed the Surat Council that Bengal silk could be procured in large quantities at Patna at a price 35 p.c. cheaper than at Agra, and that in Murshidabad the 'choicest stuff' could be provided in infinite quantity, at least 20 p.c. cheaper than in any other part of India.³ But this attempt

1. Balkrishna, *Commercial Relations between India and England*, London, 1924, pp. 97-98 ; K. Glanmann, 'Bengal and the World Trade about 1700 ; *Bengal Past and Present*, Vol. LXXVI, pt. 1, Jubilee No. 1957, p. 33 ; K. N. Chaudhuri, *The English East India Company*, London, 1965, pp. 203-5.

2. S. Chaudhuri, *Trade and Commercial Organisation in Bengal, 1650-1720*, unpublished Ph.D. thesis, University of London, 1969, pp. 29-33.

3. *Factory Records, Patna*, Vol. 1, f. 21 ; R. C. Temple, "Documents relating to the first English Commercial Mission to Patna, 1620—21," *Indian Antiquary*, 1914, p. 98 ; E.F.L., 1618—21, p. 230.

to explore the possibility of a trade in raw silk had failed again. Similarly, Peter Mundy's commercial expedition to Patna ended in failure. However, in 1634 it was reported that silk could be procured there at 4 to 5 fanams the English pound i.e., $2\frac{1}{2}$ shillings per lb. or about a rupee. The two bales of Bengal silk sent about this time as a sample in the *Mary* were disposed of at 20 shillings per lb. for trial only.⁴ But it was only after the opening of the Hugli factory in 1651 that the English began an extensive trade in Bengal silk.

The chief centre of production of Bengal silk was Kasimbazar and its neighbourhood, including Murshidabad. Tavernier reported in about the middle of the 17th century that Kasimbazar could furnish about twenty thousand bales of silk annually, each bale weighing a hundred pound.⁵ There was indeed a great production of raw silk in and around Kasimbazar in the second half of the 17th century. Streynsham Master wrote in 1676—'All the country or great part thereof about Kasimbazar is planted or set with mulberry trees, the leaves of which are gathered to feed the worms with and make the silk fine and therefore the trees are planted every year.'⁶

Bengal raw silks came in various qualities. We learn from an account written in 1661 by John Kenn, the then chief of Kasimbazar, that silk was wound into three sorts—'head', 'belly' and 'foot' which meant first, second, and third quality respectively. The English Company used to buy generally the first two sorts in the proportion of 5 : 4. This silk was called 'Putta' or of short skein. There was another sort of superfine quality called *puttany*, costing Rs. $5\frac{1}{4}$ to Rs. $6\frac{1}{4}$ per seer. The sort of silk which was bought by the indigenous merchants for Agra was called 'Dolleria', a name given to the sort of silk in which 'head', 'belly', and 'foot' were all mixed together.⁷ The Dutch Company used to denote the three sorts of silk ('head', 'belly', and 'foot') by the Portuguese terms of quality—*cabessa*, *bariga*, and *pee* respectively. Later on, the Dutch began to export a superfine quality called *tanny* which was, it seems, of the same quality as the English *puttany*, a short-threaded reel of the best part of the cocoons. The Dutch order down to 1670's was confined exclusively to *cabessa*, *bariga*, and *pee*, specially the first two qualities. The *tanny* silk first emerged in the order for 1676 and in a very short time surpassed other sorts and became the most markatable of all Bengal

4. O.C., 25 Oct. 1634, no. 1536, Vol. 15 ; Balkrishna, *op. cit.*, pp. 98-99.

5. Tavernier, *Travels in India*, 1640-67, tr., V. Ball, Vol. 2, London, 1889, pp. 2-3.

6. R. C. Temple, ed., *The Diaries of Streynsham Master*, Vol. 2, London, 1911 p. 28.

7. B. M. Addl. Mss., 34, 123, f. 42 ; C. R. Wilson, *Early Annals of the English in Bengal*, Vol. 1, Calcutta, 1895, p. 376.

silks.⁸ The orders sent out from 1700 onwards were exclusively for *tanny*, *bariga* and *cabessa*. One finds reference to other kinds of silk such as *floretta* yarn, *Punia* silk, *Punjab* silk, *Goragaut* silk etc. in the records of the two Companies. The English Company came to know about the *floretta* yarn, 'a kind of white silk,' from the cargoes of the Dutch ships captured in 1673 and ordered some samples from Kasimbazar in December 1673.⁹

An analysis of the orders for Bengal silk reveals that on the whole they fluctuated concurrently with the price in Europe and were attuned to the supplies of other silks received by the European Companies for their home markets. Bengal silk was the cheapest of all Asiatic silks and even though in the course of time the price rose, it remained throughout the greater part of the 17th century much cheaper than either Chinese or Persian silk.¹⁰ Its trade once established displayed a consistent growth. Commercially, the high rate of profit and the increasing demand in Europe acted as a stimulus to the tremendous growth of silk export from Bengal. As early as 1653/54 the Dutch Company realised a gross profit of about 200% on the silk from Bengal.¹¹ The English Company, too, found the trade in Bengal silk extremely profitable. In the sale of a consignment of silk brought by *Martha* in 1695/96 the Company's gross profit exceeded well over 250%.¹²

The orders from the English East India Company for Bengal silk were quite insignificant till 1673. The Dutch Company's order for 1650, however, can be regarded as the beginning of the first boom in the demand for Bengal silk. The Dutch order in the 'forties was moderate and generally confined to 15,000 to 20,000 lbs. (Dutch). But in 1650 the Directors of the Dutch Company increased it to 50,000 lbs. The phenomenal increase in the Dutch demand showed itself in 1654 when they ordered 200,000 lbs. (Dutch) or as much as could be procured in Bengal upto the value of 1 million fl.¹³ The English, however, asked their factors in 1651 to invest only $\frac{1}{8}$ of their small capital in silk.¹⁴ In 1657/58 the Court of Directors asked Hugli Agency to invest £3,000 in silk and in January 1659 a permanent order was given to provide 100

8. K. Glamann, *Dutch Asiatic Trade, 1620-1740*, The Hague, 1958, p. 124.

9. D. B., 4 Dec. 1673, Vol. 88, f. 81.

10. K. Glamann. *Bengal Past and Present*, op. cit., p. 34, According to Glamann (*ibid*, p. 34) the price of Bengal silk was 2.82 fl. in 1649 and rose to 4.11 and 4.09 in 1669 and 1670 respectively. For the phenomenal rise of price in 1681/82 and 1682/83, see, Table 2.

11. K. Glamann, *Dutch Asiatic Trade*, op. cit., p. 122.

12. In 1696 *Martha* brought 149 bales of silk at the invoice price of £ 11,232 which were sold for £ 40,023, vide, A.G.D. Range 11, Vol. 43, ff. 71, 82-84.

13. K. Glamann, *Dutch Asiatic Trade*, op. cit., p. 122.

14. O. C., 19 Feb. 1651, no. 2208, Vol. 22 ; E.F.I., 1651-54, p. 54.

bales per annum at the cost of Rs. 100 per maund.¹⁵ But next year it was curtailed to 30 or 40 bales only, and these, too, were to be provided if obtained from 6s.7d. to 7s.6d. per lb. of 24 ounces.¹⁶ In November 1670, however, the order was again raised to 100 bales per year, though the Company was not happy with the quality of silk sent from Bengal. The Court of Directors wrote in December 1670 that the silk received was useless for the manufacturers in England and hence the buyers were forced to ship it off to foreign markets. The defect in the silk, as they pointed out, was that it was reeled up too short and was of fixed threads in several sizes of fine and coarse in every skein. The remedy suggested by the Company was that every skein was to be reeled about a yard long and of no more than one thread and 'every several size of fine and coarse in several skeins'.¹⁷

It was from about the middle of the 'seventies of the century that the English Company began to pursue the silk trade vigorously. As early as 1671 the Company prohibited all its servants and other English merchants from dealing in Punia silk. The silk trade was of so great a profit that in 1678 all the Company's servants were prohibited from dealing in Chinese silk and wrought silk. Again in 1682 it prohibited all Englishmen from dealing in all kinds of raw silk as it was asserted that they had lately enhanced the prices and reduced the Company's investment in India. Thus the Company's monopoly in raw silk from Bengal was made more extensive and severe.¹⁸ However, the order sent out in 1673/74 shows the first boom in the demand for raw silk from Bengal. In that year the Directors ordered about 470 to 570 bales, while the orders varied between 600 to 900 bales during the years 1674/75 to 1678/79. Then onward the demand for Bengal silk rose very sharply. In 1679/80 the order stood at 1,200 bales indicating an increase of about 30% than that of the previous year while in 1680/81 it went up to 1,800 bales, showing a rise of 50% than that of 1679/80. For the next two years the Directors ordered 2,100 bales per annum. The phenomenal rise in the order occurred in 1681/82. In that year the Company asked for 10,000 bales, each bale containing 160 seers which indicated an increase of about 5 times on the previous year. Next year the order was further increased to 11,500 bales while in 1683/84 it stood at 11,200 bales.

As a matter of fact the Directors were urging Bengal factors from the middle of the 'seventies to invest more and more in Bengal silk. In

15. D. B., 31 Dec. 1657, Vol. 84, ff. 385-86; 27 Feb. 1658, Vol. 84, f. 403; 28 Jan. 1659, Vol. 84, f. 412.

16. D. B., 14 Sept. 1660, Vol. 85, f. 335.

17. D. B., 29 Nov. 1670, Vol. 87, f. 404; 16 Dec. 1670, Vol. 87, f. 410.

18. Balkrishna, *op. cit.*, p. 145; D. B., 18 Dec. 1671, Vol. 87, f. 508; 6 Nov. 1678, Vol. 89, f. 6; 3 Jan. 1679, Vol. 89, f. 27; 15 Jan. 1682, Vol. 89, f. 452; 15 Feb. 1682, ff. 456, 471.

1675 they asked Hugli Agency to take up £20,000 by exchange and invest it in raw silk and repeated the instruction in their letter in 1676.¹⁹ This special emphasis on silk meant a change in the pattern of the Company's trade in Bengal and ultimately altered the relative balance between various commodities exported from Bengal. In January 1681 the Directors sent £80,000 to Kasimbazar only, an amount which 'is far greater than ever yet was sent to that place'.²⁰ Repeated instructions were sent to Bengal, particularly, to increase the investment in silk to as great an amount as could be procured. For instance, in July 1681 the Directors emphasised their needs in the following words—"Our principal design in this express is further to enforce our former orders upon you to be always buying and getting in what quantities you can of Raw silk of which when you have no money we do hereby authorise you to take up money by way of Exchange and draw your bills on us or to take up at interest whatsoever shall be necessary for the carrying of that investment." In the same letter they further wrote—"Whatsoever Raw Silk you can procure of the sorts we formerly advised you without limitation to quantity and whatsoever bulk it may grow to, while our Europe ships are with you, let it all be laden on board though you take out and lay by in our Warehouses Peter and Turmeric in lieu thereof."²¹ The Company's motives behind such a vigorous pursual of silk trade in Bengal were reflected in its letter of 22 April, 1681. The Directors wrote "..... we do lay the greatest charge upon you to enlarge our investment in all the coarsest kinds of Raw Silk because we judge it not only the most gainful but the Most National commodity we can bring for England, being a commodity to be manufactured which sets our poor on work, greatly augments our navigation and works upon the Trade of our emulous neighbours."²² The point was further elaborated by the Directors in the same letter :—"We shall tell you that our purpose with God's assistance is to increase our navigation as much as our trade that as our fleets grow yearly richer they may proportionately grow stronger in which we find ourselves upon the dilemma. If we bring our great quantities of Turmeric, Lacs or other gross goods, we soon clog the market to that degree, that they will not return us our freight, on the other hand, if we enlarge our trade altogether in fine goods which are most profitable, our tonnage will be so little that the force of our fleets will be too weak for the Treasure of their loadings. Such deliberations as these have brought us upto the resolution of driving the Silk Trade thoroughly, silk being a commodity of such univereal use in all

19. D. B., 24 Dec. 1675, Vol. 88, f. 238 ; 18 Dec. 1676, Vol. 88, f. 391.

20. D. B., 5 Jan. 1681, Vol. 89, ff. 278-79.

21. D. B., 22 July, 1681, Vol. 89, ff. 362-53.

22. D. B., 22 April, 1681, Vol. 89, f. 330.

parts of Europe especially the coarsest sort of it, that if you should load 2 or 3 of our biggest ships with it (which we are assumed is not impossible), the vastness of the quantity would not sink the price materially to our damage."²³

The extent to which the importance of silk trade had grown in the 'eighties can be seen from the fact that in November 1681, the Company gave liberty to the factors in Bengal to take up £100,000 at interest 'with this limitation that what you so take up at interest (little more or less) be all invested and sent us home in Raw Silk by this year's shipping'.²⁴ The orders of the Dutch Company, too, showed a remarkable increase around the middle of the 'eighties and in a decade, as the result of a rise in prices in Europe, surpassed the level of 1654.²⁵

There was, however, a sharp decline in the English order in 1684/85 and the demand for Bengal silk upto 1687/88 ranged between 1530 and 1690 bales. Following the depression in the 'Home markets', the Directors wrote in August 1688 that raw silk 'is much fallen in price' and asked Bengal factors to get at least 20 p.c. abated of old rates or otherwise to send very little quantity.²⁶ But with the outbreak of the European war the demand for Bengal silk increased considerably. The Court of Directors wrote in October 1693 that Bengal silk was the 'very best commodity' that could be sent from India as it fetched an excessive price 'by reason of the obstructions which the present war hath given to Turkey'.²⁷ The order sent out in 1693 and 1694 required the factors to send as much silk as could be procured. Altogether the years about the turn of the century were characterised by greater possibility of sale and by higher prices in Europe. The war in which Italy was involved for sometime eliminated presumably the greatest supplier of silk in Europe just as the Turkish trade was interrupted by the French war. In August 1698 the Directors pressed Bengal factors to provide a 'great quantity' as they expected, following the failure of silk crop in France, Italy and Turkey, that 'Raw Silk must continue a commodity of great price as it is now in all parts of Europe'.²⁸ But the orders in the first two decades of the 18th century were not consistent and fluctuated sharply.²⁹ The Dutch orders for Bengal silk in the first two

24. D. B., 18 Nov. 1681, Vol. 89, f. 419.

25. K. Glamann, *Dutch Asiatic Trade*, op. cit., p. 125.

26. D. B., 27 Aug. 1688, Vol. 91, f. 575.

27. D. B., 27 Oct. 1693, Vol. 92, f. 297.

28. D. B., 26 Aug. 1698, Vol. 93, f. 102.

29. The English orders for raw silk during the 1st two decades of the 18th century—six year period :—

	1	11	111		
1702/3 —	60,000 lbs.	1708/9 —	110,000 lbs.	1714/15 —	600 Bales.
1703/4 —	190,000 „	1709/10 —	50,000 „	1715/16 —	600 „

decades of the 18th century, unlike the English ones, did not show violent fluctuations. And indeed the Dutch demand for silk was far greater than that of the English.³⁰

The supply condition in the silk market was not as good as in the case of some other commodities, and it was in the silk trade that the European Companies had to meet the greatest competition from the indigenous merchants. Besides the English and the Dutch, merchants from other parts of India and Asia drove an extensive trade in Bengal silk. Indeed throughout the period under review, the indigenous merchants were formidable rivals of the European Companies in the silk markets. Tavernier wrote—"The Dutch generally took either for Japan or Holland 6,000 to 7,000 bales of it (silk) and they would like to get more but the merchants of Tartary and of the whole Mogul Empire opposed their doing so, for these merchants took as much as the Dutch and the balance remained with the people of the country for the manufacture of their own stuffs. All these silks are brought to the kingdom of Gujarat and the greater part come to Ahmedabad and Surat where they are woven into fabrics."³¹ The great significance of the silk trade from Bengal to Northern and Western India was that both the silk and the money market were affected by it. John Kenn reported in 1661—"According as this silk ('Dolleria' from Bengal) sells in Agra, so the price of silk in Kasimbazar riseth or falleth. The exchange of money from Kasimbazar to Patna and Agra riseth

1704/5 — 190,000 „	1710/11 — 20,000 „	1716/17 — 600 „
1705/6 — 50,000 „	1711/12 — 40,000 „	1717/18 — 300 „
1706/7 — 75,000 „	1712/13 — 180,000 „	1718/19 — 300 „
1707/8 — 160,000 „	1713/14 — 120,000 „	1719/20 — 150 „
725,000 lbs.	520,000 lbs.	2550 Bales.
i. e. an average of	i. e. an average of	i. e. an average of
120,000 lbs.	87,000 lbs.	425 Bales or 121,000
		lbs. taking each bale
		to contain 4 mds.
		each md. of 75 lbs.

30. The Dutch orders for raw silk during the first two decades of the 18th century :—six year period :—(K. A., Relevant Volumes)

1	11
1704/5 — 270,000 lbs. (Dutch)	1711/12 — 168,000 lbs. (Dutch)
1705/6 — 262,000	1712/13 — 164,000 „ „
1706/7 — 275,000	1713/14 — 162,000 „ „
1707/8 — 260,000	1714/15 — 209,000 „ „
1708/9 — 204,000	1715/16 — 197,000 „ „
1710/11 — 164,000	1716/17 — 246,000 „ „
1435,000	1146,000
i. e. an average of 239, 166 lbs. (Dutch).	i. e. an average of 191,000 lbs. (Dutch).

31. Tavernier, *op. cit.*, Vol. 2, pp. 2-3.

or falleth as the said silk findeth a vent in Patna or Agra.”³² In 1683 the Bengal factors reported that 10,000 bales of raw silk were carried annually by land from Kasimbazar to Surat and they expected that more would thus be transported as ‘the manufactory increases’.³³ The great demand by the indigenous merchants coupled with those by the Dutch and the English Companies on the supply market often raised the prices of silk. Besides this triangular competition, occasional failure of silk crop also enhanced its prices. Thus in 1680 the Kasimbazar factors reported a sharp rise in the price (‘more than one rupee in the seer than last year’) following the bad harvest of silk crop due to bad weather as also owing to the fact that the Dutch were buying up great quantities, and the ‘Gujarat merchants buying up what fine silk’ they could find.³⁴ On the other hand, the factors reported in April 1682 that they did not expect a rise in price despite the crop failure as the ‘Gujarat merchants had no orders to make investment for Hindusthan’³⁵ When the Company ordered ‘a vast quantity of silk’ to be procured in 1682, the Hugli factors wrote to Madras—“.....it will certainly cause all manner of silk to rise, at least keep its price which otherwise might and was appearingly falling, the Gujarat merchants at present holding their hands by reason of the troubles.....”.³⁶

The price of raw silk over the period shows sharp fluctuations, which in the absence of any direct evidence, is difficult to explain. The main obstacle in tracing the precise movements in the price of raw silk is that there were various qualities of silk depending on the fineness which is not mentioned in the records. However, it may be said in general that the competition amongst the English, Dutch and indigenous merchants, coupled with bad or good harvest of silk crop, was primarily responsible for fluctuations in the price of raw silk in Bengal. Despite the fluctuations, the price of silk over the period shows in general an upward trend, rising to a maximum in 1682/83.³⁷ James Bridgman reported in December 1650 that raw silk was procurable in Hugli at Rs. 85 or 90 per md, but in the shipping season it was ‘commonly very dear and little to be bought but what is adulterated’.³⁸ In 1682/83 the price of raw silk rose to Rs. 298 p.md. In other words, during these years the price of raw silk went up by 300 p.c. The Company bought raw silk at

32. B. M. Addl. Mss. 34, 123, f. 42 ; Wilson, *op. cit.*, Vol. 1, p. 376.

33. Factory Records, Misc., Vol. 3A, f. 74.

34. Factory Records, Kasimbazar, Vol. 1, Diary, 7 Sept. 1680.

35. *Ibid.* Vol. 2, Consult. 17 April, 1682.

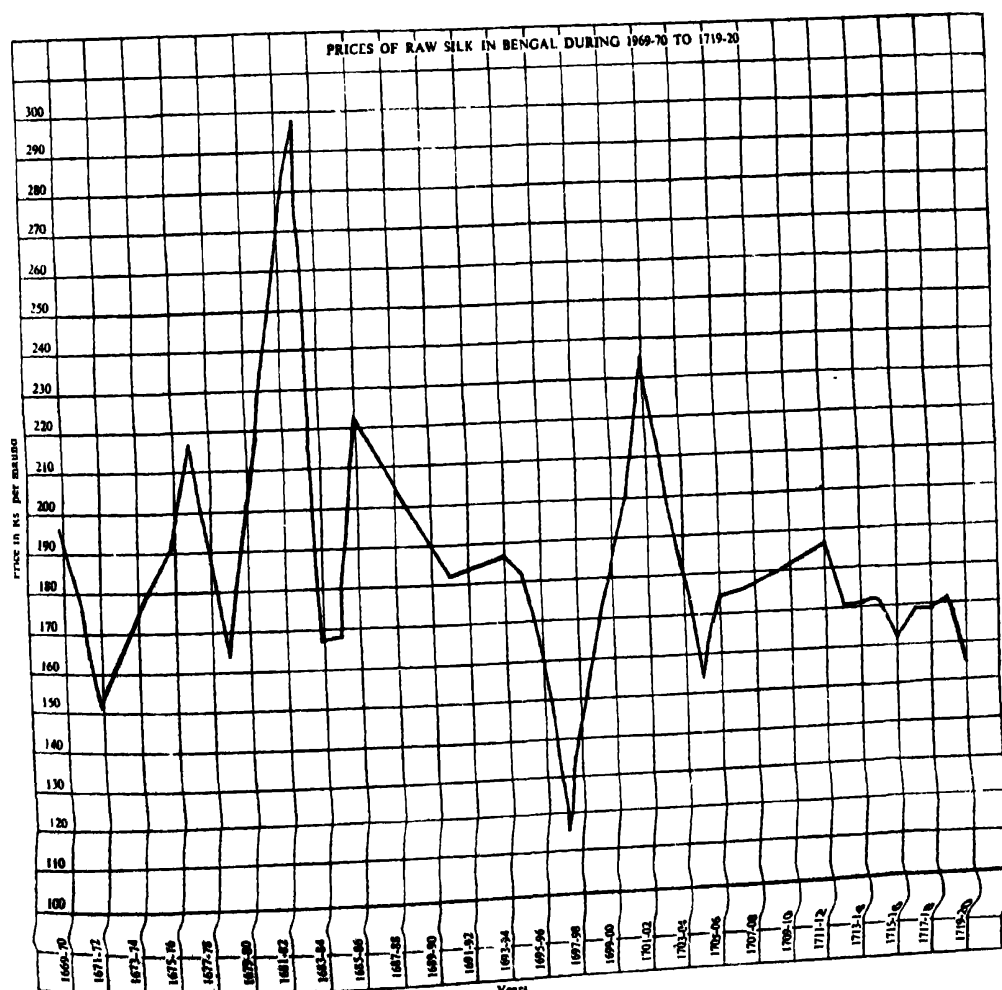
36. Home Misc., Vol. 803, ff. 366-67.

37. See Table 2.

38. O. C., 15 Dec. 1650, no. 2188, Vol. 22 ; *E.F.I.*, 1651-54, pp. 337-38.

39. Rawl. C. 395, f. 17.

Rs. 120 p.md. in 1658/59,³⁹ while in 1663/64 it had to pay Rs. 155 p.md. From then onward the price of raw silk soared unabated till it reached the highest mark in 1682/83. The price was considered too dear by Hugli factors who ordered in Aug. 1682 that the investment at Kasimbazar should not exceed £ 150,000 'considering Raw Silk is so much dearer as 50 p.c.'⁴⁰ But during 1683/84 and 1684/85 the price slid down to as low as Rs. 167 and Rs. 168 respectively. Such a sudden slump in price might be due to the fact that the Gujarat merchants lay off their hands about this time, and also might be due to a probable bumper crop. In 1685/86, however, the price again soared to Rs. 222 p.md. During the 'nineties the price varied between Rs. 140 to 190, with the exception of 1696/97 when it went down as low as Rs. 155 p.md. The price trend in the first two decades of the 18th century also displayed fluctuations, varying mostly between Rs. 150 and 200 p.md. though in 1701/02 it went up to Rs. 236 p.md. But then onward the average price was well under Rs. 200 p.md. The accompanying graph illustrates the fluctuations in the price of raw silk over the period under review.



or falleth as the said silk findeth a vent in Patna or Agra.”³² In 1683 the Bengal factors reported that 10,000 bales of raw silk were carried annually by land from Kasimbazar to Surat and they expected that more would thus be transported as ‘the manufactory increases’.³³ The great demand by the indigenous merchants coupled with those by the Dutch and the English Companies on the supply market often raised the prices of silk. Besides this triangular competition, occasional failure of silk crop also enhanced its prices. Thus in 1680 the Kasimbazar factors reported a sharp rise in the price (‘more than one rupee in the seer than last year’) following the bad harvest of silk crop due to bad weather as also owing to the fact that the Dutch were buying up great quantities, and the ‘Gujarat merchants buying up what fine silk’ they could find.³⁴ On the other hand, the factors reported in April 1682 that they did not expect a rise in price despite the crop failure as the ‘Gujarat merchants had no orders to make investment for Hindusthan’.³⁵ When the Company ordered ‘a vast quantity of silk’ to be procured in 1682, the Hugli factors wrote to Madras—“.....it will certainly cause all manner of silk to rise, at least keep its price which otherwise might and was appearingly falling the Gujarat

Rs. 120 p.md. in 1658/59,³⁹ while in 1663/64 it had to pay Rs. 155 p.md. From then onward the price of raw silk soared unabated till it reached the highest mark in 1682/83. The price was considered too dear by Hugli factors who ordered in Aug. 1682 that the investment at Kasimbazar should not exceed £ 150,000 'considering Raw Silk is so much dearer as 50 p.c.'⁴⁰ But during 1683/84 and 1684/85 the price slid down to as low as Rs. 167 and Rs. 168 respectively. Such a sudden slump in price might be due to the fact that the Gujarat merchants lay off their hands about this time, and also might be due to a probable bumper crop. In 1685/86, however, the price again soared to Rs. 222 p.md. During the 'nineties the price varied between Rs. 140 to 190, with the exception of 1696/97 when it went down as low as Rs. 155 p.md. The price trend in the first two decades of the 18th century also displayed fluctuations, varying mostly between Rs. 150 and 200 p. md. though in 1701/02 it went up to Rs. 236 p.md. But then onward the average price was well under Rs. 200 p.md. The accompanying graph illustrates the fluctuations in the price of raw silk over the period under review.

If the prices of raw silk fluctuated violently, so did its quantity annually exported by the English Company from Bengal. It was not till the 'seventies that the annual export of raw silk acquired any significance quantitatively. In 1671/72 the total quantity exported by the Company was 18,000 lbs. while in 1675/76 it stood at 22749 lbs., eventually sliding to 21,142 lbs. next year.⁴¹ The introduction to the first boom in the English export of raw silk seems to have begun in 1678/79 when the Company exported 837 bales containing about 125,550 lbs.⁴² This boom in the export of raw silk continued till 1685/86 when it suddenly slumped down to 56,432 lbs. The following quinquennial table will give an idea of the fluctuations in the annual export of raw silk from Bengal during 1681/82 to 1719/20 :—

Quinquennial Totals of Raw Silk exported from Bengal⁴³

<i>Years</i>	<i>Total Quantity</i>	<i>Average</i>	<i>Largest Quantity in one year</i>	<i>Smallest Quantity in one year</i>
1681/82- 1685/86	701,511 lbs.	140,302 lbs.	176,994 lbs. in 1685/85	56,432 lbs. in 1685/86

40. Factory Records, Hugli, Vol. 3, pt. II, f. 88.

41. In all computations of the quantity of raw silk I have converted, for the sake of uniformity, all great lbs. (of 24 ounces) to ordinary lbs. (of 16 ounces).

42. B. M. Ac'dl. Mss. 34, 123, f. 30a. The quantity in a bale varied widely throughout the period, and as such it is difficult to find out the precise quantity in this case. Generally upto 1682, the bales contained 2 to 2½ mds. each md. of 75 lbs.

43. For source, see note in table 1.

1695/96-	391,047	78,209	118,515 lbs.	6,396 lbs.
1699/1700			in 1698/99	in 1697/98
1700/01-	476,283	95,256	206,256 lbs.	16,783 lbs.
1705/06			in 1700/01	in 1705/06
1710/11-	259,292	51,858	62,701 lbs.	20,329 lbs.
1714/15			in 1712/13	in 1711/12
1715/16-	635,225	127,045	181,949 lbs.	61,618 lbs.
1719/20			in 1717/18	in 1719/20

It is evident from the above table the peak period in the annual export of raw silk was 1681/82 to 1685/86 and the quinquennial totals as well as the average annual export during these years had never been surpassed in the rest of the period under review. There was a second boom from 1698-99 onward, and the highest figure of annual export, 206,256 lbs. was reached in 1700/01. There was again a slump in the average annual export in the quinquennial period 1710/11 to 1714/15, and the highest quantity of annual export during this period was only 62,701 lbs. in 1712/13. But in the last quinquennial period, there was a sharp rise in the average annual export and the highest figure of annual export was 181,949 lbs. in 1717/18 which even surpassed the highest quantity of annual export in the 'eighties of the 17th century.⁴⁴

The Dutch export of Bengal silk to Holland far surpassed that of the English. During the three years 1701/2, 1702/3, and 1704/5 the Dutch exported a total of 634,814 lbs. (Dutch) i.e. an average of 211,605 lbs. (Dutch) annually. The following table will indicate the fluctuations in Dutch exports in the first two decades of the 18th century and will also show the magnitude of the Dutch trade in Bengal silk.

1705/6-1710/11 (Excluding 1709/10)		1711/12-1715/16
I		II
Total Quantity :	$\frac{\text{I}}{607,610}$ lbs. (Dutch)	$\frac{\text{II}}{827,871}$ lbs. (Dutch)
Average :	121,522 lbs. „	165,574 lbs.

In the two years 1716/17 and 1718/19 the Dutch exported 357,650 lbs. to Holland i.e. an average of 178,825 lbs. per annum. Considering the fact that the Dutch exported quite a substantial quantity of silk to Japan, it can rightly be asserted that the Dutch had a greater share of the trade in Bengal silk than their rival Company.

Finally it is interesting to see how the total value of annual raw silk export compared with that of the total export by the Company from Bengal.⁴⁵ In 1663/64 the total value of silk exported by the Company only formed '4% of the total value of export. It varied between 7 to 13% till the close of the 'seventies. From 1678/79 it began to take an

44. For annual export of Bengal silk by the English Company, see, Table, 1.

45. See, Table 3.

impressive share of the total value of export as a whole. In that year it comprised 34% of the total value of export, eventually rising to 45% in 1682/83. Then onward, however, it showed violent fluctuations and never reached the level achieved in the 'eighties. In 1704/5 the total value of raw silk comprised 31% of the total value of exports—the highest percentage in the first two decades of the 18th century while in 1697/98 it was only 2% of the value of total exports.

Abbreviations and Manuscript Sources

A.G.D.	Accountant General's Department, Range 11, India Office Library, (Commonwealth Relations Office), London.
B.M. Addl. Mss.	British Museum Additional Manuscript.
D. B.	Despatch Book, India Office Library.
E.F.I.	<i>English Factories In India</i> , ed., W. Foster.
Home Misc.	Home Miscellaneous Series, India Office Library.
K.A.	Koloniaal Archief, Algemeen Rijksarchief, The Hague.
O. C.	Original Correspondence, India Office Library.
Rawl.	Rawlinson Manuscript, Bodleian Library, Oxford.

Table 1

Annual Raw Silk Export from Bengal by the English East India Company

Years	Quantity	Value
1663/64	337 lbs.	£ 88
1664/65	nil	nil
1668/69	nil	nil
1669/70	6,637 „	„ 2,177
1670/71	7,050 „	„ 2,055
1671/72	18,100 „	„ 4,588
1675/76	22,759 „	„ 6,394
1676/77	21,142 „	„ 6,709
1678/79	125,550 „	„ 32,413
1681/82	140,270 „	„ 54,506
1682/83	167,185 „	„ 73,918
1683/84	160,630 „	„ 44,469
1684/85	176,994 „	„ 49,816
1685/86	56,432 „	„ 20,123
1690/91	11,346 „	„ 3,442
1692/93	nil	nil
1693/94	45,960 „	„ 14,346
1694/95	4,936 „	„ 1,500

Years	Quantity	Value
1695/96	67,521 „	„ 15,499
1696/97	81,480 „	„ 15,912
1697/98	6,396 „	„ 1,527
1698/99	118,515 „	„ 32,321
1699/1700	117,135 „	„ 35,470
1700/01	206,256 „	„ 68,899
1701/02	137,212 „	„ 51,120
1702/03	27,375 „	„ 7,487
1704/05	88,657 „	„ 20,473
1705/06	16,783 „	„ 4,320
1709/10	90,272 „	„ 28,006
1710/11	48,270 „	„ 14,624
1711/12	26,067 „	„ 7,956
1712/13	62,701 „	„ 17,294
1713/14	60,450 „	„ 17,293
1714/15	61,804 „	„ 17,584
1715/16	82,497 „	„ 22,217
1716/17	180,088 „	„ 50,892
1717/18	181,947 „	„ 51,199
1718/19	129,075 „	„ 36,809
1719/20	61,618 „	„ 15,958

(Source :—A.G.D., Range 11, Volumes 28, 30, 32, 37, 41, 43, 46, 49, 52, 55, 58. The figures for 1978/79 are to be found in B.M. Addl. Mss. 34, 123. All fractions have been left out.)

Table 2

Prices of Raw In Bengal

Years	Price	Years	Price
1663/64	Rs. 155 p.md.	1696/97	Rs. 115 p.md.
1664/65	N. E.	1697/98	„ 144 „
1668/69	N. E.	1698/99	„ 164 „
1669/70	„ 196 p.md.	1699/1700	„ 182 „
1670/71	177	1700/01	„ 201 „
1671/72	152	1701/02	„ 236 „
1675/76	191	1702/03	„ 203 „
1676/77	217	1704/05	„ 154 „
1678/79	165	1705/06	„ 174 „
1681/82	268	1711/12	„ 187 „
1682/83	298	1712/13	„ 171 „
1683/84	167	1713/14	„ 171 „
1684/85	168	1714/15	„ 172 „
1685/86	222	1715/16	„ 162 „
1690/91	182	1716/17	„ 169 „
1693/94	187	1717/18	„ 169 „
1694/95	182	1718/19	„ 171 „
1695/96	160	1719/20	„ 155 „

(Source :—See note in Table 1 ; N.E.=Not Exported)

Table 3

Percentage of Raw Silk in Total Export Value from Bengal

Years	Raw Silk	Years	Raw Silk
1663/64	4%	1698/99	20%
1669/70	13%	1699/1700	19%
1670/71	7%	1700/01	25%
1671/72	8%	1701/02	22%
1675/76	12%	1702/03	14%
1676/77	11%	1704/05	31%
1678/79	34%	1705/06	6%
1681/81	38%	1706/07	12%
1682/83	45%	1709/10	13%
1683/84	30%	1710/11	6%
1684/85	24%	1711/12	3%
1685/86	11%	1712/13	7%
1690/91	8%	1713/14	10%
1693/94	24%	1714/15	11%
1694/95	5%	1715/16	10%
1695/96	17%	1716/17	28%
1696/97	21%	1717/18	21%
1697/98	2%	1718/19	14%
		1719/20	5%

(Source :—See note in Table 1. The gaps in the time series are due to lack of material.)

NUMISMATIC NOTES
BRAJADULAL CHATTOPADHYAYA

I

'Bull' and 'Fish' type coins from Paharpur

The Report on the excavation at the Buddhist *Vihāra* at Paharpur¹ lists three round copper coins which were found, in the 'actual monastery building,' along with two *Śrī Vighraha* coins and other objects, in the debris that was used to fill up, 'in a later period of construction,' an existing passage to the room from the north, east, and south.' From the published photograph² the type, represented by three specimens weighing 180.0, 172.6 and 156.5 grains may be thus described :

Obv. A couchant humped bull to r.

Rev. Three fish in a vertical position (The middle one is distinct, the other two are not.)

K. N. Dikshit, the excavator of the Paharpur *Vihāra*, remarks that the type is 'unique' and no definite suggestions regarding the dynastic affiliation, mint area and chronology of these coins have been offered as yet. The *Dacca History of Bengal*, Vol. I³ mentions that 'these have been tentatively assigned to the early Pāla empire,' and a comparatively recent publication reiterates this view.⁴

A comparison between these coins and different varieties of the 'Bull' and 'Fish' type of the Pāṇdyas—a type familiar in the coinage of Tamilnadu and Ceylon⁵—would, however, lead to the belief that the Paharpur coins originated in Tamilnadu and somehow got into Bengal in the Pāla period. On the Tamilnadu and Ceylon coins the obverse device is almost invariably a 'Bull' but the number of 'Fish' (the dynastic cognizance of the Pāṇdyas) varies between one and three. The variety with three vertical 'Fish' on the reverse has been published by T. Desikachari⁶, and it is this variety which is identical with the one represented by the Paharpur specimens.

The 'Bull' and 'Fish' type of Tamilnadu and Ceylon had a rather long minting history and it was presumably derived by the Pāṇdyas

1. K. N. Dikshit, *Excavations at Paharpur, Bengal* (Memoirs of the Archaeological Survey of India, No. 55), Delhi 1938, pp. 19, 86.

2. *Ibid.*, plate LVIIIg.

3. R. C. Majumdar (editor), *The History of Bengal*, Vol. I, Dacca 1943, p. 667.

4. L. Gopal, *The Economic Life of Northern India c.A.D. 700-1200*, Delhi-Varanasi-Patna 1965, p. 222.

5. C. H. Biddulph, *Coins of the Pāṇdyas* (Numismatic Notes and Monographs, No. 11, The Numismatic Society of the India) Varanasi 1966, pp. 52-55, plate III.

6. *Tamilian Antiquary*, 1913, plate I, Fig. 14; also, Biddulph, *op. cit.* p. 52, No. 54.

from the Pallava issues for the Pāṇḍya country.⁷ C. H. Biddulph tentatively refers the type to the period between the middle of the ninth and the middle of the eleventh century⁸ but it is unlikely, in view of the expansion of Chola power and the consequent popularity of the *Rājarāja* copper series in both Tamilnadu and Ceylon from about the close of the tenth century, that the minting period of the type would have extended beyond the tenth century. In any case, the association, at Paharpur, of this type with *Śrī Vighraha* coins and certain seal inscriptions, some of which are palaeographically assigned to the tenth century,⁹ may suggest that the coins under review travelled to Bengal sometime in the tenth century.

II

A brass imitation of the so-called Gajapati Pagoda.

The coin with which the present note is concerned belongs to the Royal collection of Coins and Medals in the National Museum Copenhagen. It appears to be of brass, is round-shaped and weighs 3.62 grammes. The obverse and reverse devices may be thus described :

Obv. A caparisoned elephant to r.

Rev. Wavy lines interspersed with dots, apparently representing a crude imitation of an original floral design (Fig. no. I).

Typologically, despite the imitative character of the obverse and reverse devices, the coin may be related to the series known, in the absence of any accepted dynastic affiliation, as *Gajapati Pagoda*.¹⁰

It is obvious that the present coin would not chronologically fit into the main minting period of the *Gajapati Pagoda* series. Several gold specimens of the type, preserved in the British Museum, suggest different chronological stages in its minting history ; the form which the reverse floral design has attained in the present brass coin would indicate a mature stage in the degeneration of the type.

A little digressing, the entire problem of the mint area and the chronology of the *Gajapati Pagoda* series may be surveyed here in brief. For quite some time the minting area of the series was uncertainly located

7. T. Desikachari, *South Indian Coins*, Trichinopoly 1933, p. 141, Nos. 1 and 2.

8. *Op. cit.*, pp. 32-33.

9. Dikshit, *op cit.*, p. 90 and plate LIX.

10. For description of different varieties of these coins see M. H. Krishna in *Annual Report of the Mysore Archaeological Department for the year 1939*, pp. 97-100 and H. Heras in *Journal of the Asiatic Society of Bengal, Numismatic Supplement XLIV (for 1931-33)*, pp. 17N-22N, plate I. 4-8.

between such distant areas as Kōṅgu and Kalinga.¹¹ Their suggested chronology too ranged between an 'early period' and the period of Mallikārjuna of Vijayanagar.¹² However, the evidence of Kalhana's *Rājatarāṅgiṇi* which states that a coin type of king Harṣa (1089-1101) was based on the monetary issues of Karnāṭa¹³ is an unambiguous pointer regarding the original mint-area of the *Gajapati Pagoda* series and also to some extent its minting period. It clearly shows that these coins were minted in Karnāṭa towards the close of the eleventh and the beginning of the twelfth century. This mint-area is indicated also by the general provenance of the coins which are found, according to H. Heras, 'especially in the Dharwar and Bellary districts'.¹⁴ The reference in the *Rājatarāṅgiṇi* to Karnāṭa as the mint-area of the series has, however, given rise to two distinct theories regarding its dynastic affiliation. M. H. Krishna lists the coins as Western Gaṅga,¹⁵ whereas in a recent publication D. C. Sircar, who does not seem to be aware of the publication by Krishna, apparently suggests¹⁶ that the series may have been initiated by Vikramaditya VI (1076-1126) of the Kalyāṇa Chālukya dynasty. While the details of the *Rājatarāṅgiṇi* evidence analysed by Sircar would strengthen his hypothesis, the geographical area suggested by Karnāṭa would not exclude the Western Gaṅgas of the period.¹⁷ Sircar himself is not sure if the coins were dynastic issues at all, and the case in favour of the Western Gaṅgas may be revived. The published coins of the Western Chālukyas, it is known, are not of the double-die variety but are punch-marked¹⁸ and thus from the point of view of fabric

11. For relevant references see D. C. Sircar, *Studies in Indian Coins*, Delhi-Varanasi-Patna 1968, pp. 243-247.

12. H. Heras, *op. cit.*, Vidyaprakash wrongly records that the originator of this view is Moraes, although the necessary reference cited by him is correct (See Vidyaprakash, *Coinage of South India, An introductory survey*, Numismatic Notes and Monographs, No. 14, The Numismatic Society of India, Varanasi 1968, p. 99). Curiously, Sm. B. Lahiri ('Early Indigenous coins of South India' in *Early Indian Indigenous coins* edited by D. C. Sircar, Calcutta 1970-71, p. 97) repeats Vidyaprakash's mistake without citing any reference at all.

13. M.A. Stein, *Kalhana's Rajatarāṅgiṇi, A chronicle of the kings of Kashmir*, Westminster 1900, Vol. I, p. 340. For actual coins of Harṣa resembling the *Gajapati Pagodas* see A. Cunningham, *Coins of Mediaeval India, From the Seventh Century down to the Muhammedan Conquests*, London 1894, pp. 34-35, plate V. 22-23 and E.J. Rapson, *Indian Coins*, Strassburg 1897, p. 36; plate IV, 23.

14. *Op. cit.* p. 18N.

15. *Op. cit.*

16. *Op. cit.* p. 245.

17. S. Srikantha Sastri, *Sources of Karnataka History*, Vol. I, Mysore 1940, pp. vii-viii.

18. See *Annual Report of the Mysore Archaeological Department for the year 1933*, pp. 98-106; also, *The Indian Antiquary*, XXV (1896), pp. 321-322.

show significant dissimilarity with the so-called *Gajapati Pagodas*. Secondly, the 'elephant' device which occurs regularly on the coins is a significant pointer in so far as their dynastic affiliation is concerned. In Karnataka of this period, *madagajendra* was the dynastic cognizance of the Western Gaṅgas¹⁹ alone and in the case of the present coin series the device may be taken as an almost sure proof of its connection with the dynasty of the Western Gaṅgas. Thirdly, it is not merely coincidental that an epigraph of 1075 A. D. from Belgaum district refers to the *poṃi* (gold) *gadyāṇas* of the Gaṅgas.²⁰ The epigraphic evidence leaves no doubt that the Gaṅgas have to be included in the list of those Karnataka dynasties that are known to have issued gold coins in the early mediaeval period. In the absence of any other series attributable to the Western Gaṅgas, it seems reasonable to associate the so-called *Gajapati Pagodas* with 'elephant', the dynastic crest of the Gaṅgas, with that dynasty.

All this, however, should not be taken to constitute any suggestion that the entire volume of the 'elephant/floral design' coins may be considered as dynastic issues of the Western Gaṅgas. It is just possible that the series was started, perhaps sometime in the eleventh century (there is no evidence for dating it earlier), by the temple authorities or the goldsmiths of Karṇāṭa for centuries with the permission of the royal authority.²¹ If the *Gajapati pagodas* are considered identical with such coins as *Gandhahasti*-or *Gandhavāraṇa māḍa* of Andhra²² and different varieties of *Anai-achchu* of Tamilnadu,²³ their distribution-area would be much wider than Karṇāṭaka, and their circulation, and perhaps minting period, would extend beyond the limits of the eleventh and twelfth centuries.

It may not be necessary to consider the present brass coin as a dynastic issue ; if its typology is any indication, a late date for it may be suggested. Assuming also that its weight was meant to correspond to the standard of the gold coins, a slight fall from the original standard, which may be stated to have ranged between 58 and 60 grains,²⁴ also suggests a late date for it.

III

A restruck copper coin of the Pāṇdyas

The present copper coin is in the collection of the Department of Coins and Medals in the British Museum. It weighs 2.74 grammes. Its obverse and reverse may be thus described :

19. See *Epigraphia Carnatica*, VII, Nos. 4, 5, 97 ; also B. L. Rice, *Coorg Inscriptions*, 1914, plates I and IV.

20. *The Indian Antiquary*, I (1872), p. 142.

21. Sircar, *op. cit.*, p. 246.

22. *Annual Report on South Indian Epigraphy*, 1898, A 212, A 233-235.

23. *Ibid.*, 1917, B 348, B 367 ; *Ibid.*, 1920, C 145 ; also *The Journal of the Numismatic Society of India*, XX, pp. 13-14.

24. Krishna, *op. cit.* pp. 97-99 ; Heras, *op. cit.*, p. 22N,

Obv. Within a partly visible border of dots, anthropoid Garuda advancing to r.

Rev. Partly legible three-line Tamil legend :

...mara

Ko...

...la

Two or three Tamil letters are visible on the space on the right and may be read as...lla... (Fig. no. 2)

From the description given above it is obvious that the coin was restruck by *Samarakotākalan*. *Samarakotākalan's* coins of this type with a number of varieties are well-known and have been published by a number of writers.²⁵ *Samarakotākalan* as the surname of a Pāṇḍya ruler occurs in an Ekāmrnātha temple inscription of 1469-70 A.D.²⁶ and coins with this title have been assigned to his period.²⁷

Although the legend representing the name of the original issuer of the coin was damaged after it was restruck, it is perhaps possible to discover his identity. The two surviving letters of the original legend may suggest the restoration *Ellāntalaiyānāṇ*, a surname of Jaṭāvarman Sundara Pāṇḍya who ruled between c. 1251-1270. Different varieties of coins with the legend *Ellāntalaiyānāṇ* are also very common²⁸ and the specimen under study may have been one of the published varieties.

The suggestion, however, that the coin was originally minted between c. 1251-70 and restruck around 1469-70 would pose a problem in that the gap between the two events would then be of about two hundred years. Considering, however, the political situation in the Pāṇḍya country, it may be assumed that the coin was not in circulation all through the period. The indigenous currency of Madura must have been severely disrupted after the Muslim power first penetrated into the Pāṇḍya country.²⁹ The breakaway Sultanate of Madura had its own

25. Biddulph, *op. cit.* pp. 66-67 ; Vidyaprakash, *op. cit.* pp. 65-66.

26. *Annual Report on South Indian epigraphy*, 1907, p. 84.

27. *Ibid.*, pp. 70, 84 ; also, Biddulph, *op. cit.*, pp. 16-17 ; Vidyaprakash, *op. cit.* The attribution of these and related *Bhuvānekavīraṇ* coins to an earlier period as proposed by M. H. Krishna (*Annual Report of the Mysore Archaeological Department for the year 1937*, pp. 74, 79-80) and K. A. Nilakanta Sastri (*The Pandyan Kingdom, from the earliest times to the sixteenth century*, London 1929, p. 190) is not convincing.

28. Biddulph, *op. cit.* pp. 62-63.

29. For the history of the Pāṇḍya country in this period see S. Krishnaswami Aiyangar, *South India and her Muhammadan Invaders*, Oxford University Press, 1921, pp. 94 ff ; N. Venkataramanyya, *The Early Muslim expansion in South India*, University of Madras, 1942, pp. 43-71, 122-25, 192 ff ; S.A.Q. Husaini, *The History of the Pandya country*, Madras 1962, pp. 74-123 ; K. A. Nilakanta Sastri, *op. cit.* pp. 201 ff ; T. V. Mahalingam, 'Two centuries of Madura (1334-1530)' in *The Proceedings of the Indian History Congress*, 1945, pp. 196 ff,



Figure No. 1



Figure No. 2

4

5

currency between 1335 and 1378.³⁰ The Pāṇḍya coins previously in circulation may be expected to have been withdrawn from the market in this period. The Pāṇḍya coins of the fifteenth century, which for inspiration presumably looked up to the copious copper series of Vijayanagar, are represented by the copper coins of *Bhuvanekavīran*, *Konerirāyan* and *Samarakoḷākalan*.³¹ It may be a credible hypothesis that some of the old (*palam*) coins withdrawn from circulation during the Muhammedan interregnum were restruck before the new Pāṇḍya series started being minted.

30. *The Journal of the Royal Asiatic Society of Great Britain and Ireland*, 1909, pp. 670-682 ; *Journal of the Asiatic Society of Bengal, Numismatic Supplement for the year 1934*, 63N-66N.

31. Biddulph, *op. cit.*, pp. 66-68.

**DESCRIPTIONS OF SOME LITTLE KNOWN SPIDERS FROM
INDIA OF THE GENUS *MIAGRAMMOPES* CAMBRIDGE
(ULOBORIDAE).**

B. K. TIKADER

Introduction

Since Pocock's classical work (1900) on the Indian Arachnida no serious attention has been given to explore the spider fauna of this country. Even this representative work contains no references to such an obscure family as *Uloboridae*. However, the genus *Miagrammopes* Cambridge has been mentioned as occurring in the Himalayas and South India. Like most *Uloboridae* its species are tropical or sub-tropical in distribution. This genus was first described by Cambridge (1870) from Ceylon. The present paper contains descriptions of five new species, which were encountered during an examination of the spider collection of the Zoological Survey of India, Calcutta.

All type specimens are deposited in the National Zoological Collections, Zoological Survey of India, Calcutta. The text-figures, which illustrate this paper, were all prepared by the author with the help of a camera lucida.

Genus *Miagrammopes* O. P. Cambridge 1870

Characters : Carapace usually longer than broad, low weakly convex above; pars cephalica broad, obtusely rounded in front; pars thoracica typically with nearly subparallel sides, truncated behind. Eyes unequal in size and arranged in two unequal transverse rows ; eyes of front row minute or obsolete ; posterior row recurved, with median eyes widely separated. Clypeus broad, sloping, equal in width. Sternum elongated, divided into two unequal sternites seemingly joined to carapace between second and third coxae by narrow sclerites. Legs formula 1423, and end of tarsi with three claws, legs quite long and unequal, with second and third pairs short and thin ; fourth pair long, laterally compressed, and first pair stoutest and longest, with apical segments laterally compressed ; trochanters of first and fourth legs strongly developed, exceeding coxae in length. Fourth matatarsus laterally compressed, with ventral comb of short spines ; calamistrum occupying most of length of compressed fourth metatarsus and consisting of single row. Abdomen elongated, often tubular.

Superficially these spiders look like species of *Tetragnatha* Latreille and *Eucta* Simon (Tetragnathidae). These spiders spin a single line, on which cribellate threads are laid down. This single-line snare is derived as a simplification of the basic orb-structure.

1. *Miagrammopes poonaensis* sp. nov.

General : Cephalothorax and abdomen light to deep brown, legs brownish-green. Total length 2.40 mm. Carapace 0.80 mm. long, 0.70 mm. wide ; abdomen 1.50 mm. long, 0.50 mm. wide.

Cephalothorax : Longer than wide, broader in front, flat, depressed in the centre, clothed with fine pubescence. Margin of clypeus roundly truncate. Eyes four, black, with a single transverse row, slightly recurved and anterior row absent. Median eyes more closer to adjacent lateral eyes and all eyes nearly equal size. Legs relatively long, clothed with fine hairs, I and IV legs long and stronger than II and III. First half of the upper side of metatarsi of IV legs provided with strong calamistrum ; the measurement of legs as below :

	I	II	III	IV
	(mm)	(mm)	(mm)	(mm)
Femur	1.20	0.80	0.70	1.10
Patella	0.40	0.20	0.15	0.30
Tibia	0.80	0.60	0.45	0.90
Metatarsus	0.90	0.50	0.40	0.60
Tarsus	0.50	0.15	0.10	0.20
Total	3.80	2.25	1.80	3.10

Abdomen : Long, slightly broader in front, clothed with not like patches and fine hairs. Anterior mid-dorsally provided with a black or deep brown conspicuous patch. Ventral side deep brown colour.

Holotype : One female in spirit.

Type-locality : Poona University Compound, Poona, Maharashtra, India, Coll. B. K. Tikader, 16.3.1963.

This species resembles *Miagrammopes thwaitesii* Cambridge but is separated as follows :—(i) Eyes in a slightly recurved row but in *M. thwaitesii* eyes nearly straight row. (ii) Cephalothorax uniform deep brown colour but in *M. thwaitesii* cephalothorax dull yellow colour. (iii) Abdomen with fine net-like patches but in *M. thwaitesii* abdomen with whitish cretaceous-looking spots and markings.

2. *Miagrammopes indico* sp. nov.

General : Cephalothorax and abdomen brown, legs brownish-green. Total length 8.50 mm. Carapace 1.90 mm. long, 1.40 mm. wide; abdomen 6.60 mm. long, 1.20 mm. wide.

Cephalothorax : Longer than wide, slightly broader in front than behind, flat, clothed with fine pubescence. The lateral sides of cephalothorax with broad longitudinal deep brown conspicuous patch ; the centre with a deep brown fovea, like a longitudinal bar. Margin of clypeus almost rounded (as seen from above). Eyes four, black, in a single recurved row and anterior row absent. Lateral eyes slightly larger

than medians ; median eyes more closer to lateral eyes than to each other. Legs relatively long, clothed with hairs, I and IV legs longer than II and III. First half of the upper side of metatarsi of IV legs provided with strong calamistrum ; the measurement of legs as below :

	I	II	III	IV
	(mm)	(mm)	(mm)	(mm)
Femur	5.20	2.10	1.60	3.20
Patella	1.20	0.60	0.50	0.70
Tibia	4.00	1.20	1.00	3.00
Metatarsus	4.40	1.10	1.00	1.80
Tarsus	0.80	0.40	0.30	0.70
Total	15.60	5.40	4.40	9.40

Abdomen : Very long, clothed with thick fine hairs and light brown colour. Dorsally provided with five or six inconspicuous transverse deep brown bands as in text figure 3. Abdomen produced beyond the spinners into a pointed tail.

Holotype : One female, paratypes two females in spirit.

Type-locality : National Chemical Laboratory Compound, Poona, Maharashtra, India, Coll. B. K. Tikader, 8.8.1961.

This species resembles the foregoing species i.e., *Miagrammopes poonaensis* sp. nov. but is separated as follows : (i) Lateral sides of cephalothorax provided with broad longitudinal deep brown conspicuous patches but in *M. poonaensis* cephalothorax uniform deep brown. (ii) Abdomen long provided with five or six inconspicuous transverse brown bands but in *M. poonaensis* abdomen provided with a conical longitudinal mid-dorsal deep brown band. (iii) Abdomen produced beyond the spinners into a pointed tail but in *M. poonaensis* abdomen not produced beyond the spinners.

3. *Miagrammones sutherlandi* sp. nov.*

General : Cephalothorax and abdomen light brown, legs green. Total length 4.50 mm. Carapace 1.50 mm. long, 1.00 mm. wide ; abdomen 3.00 mm. long 1.20 mm. wide.

Cephalothorax : Long, broader in front, flat, depressed in the centre, clothed with fine pubescence ; and decorated with longitudinal and transverse deep marks as in text-figure 5. Margin of clypeus round nearly semicircular in shape (as seen from above). Eyes four, nearly white, each encircled by a black ring, in a single transverse recurved row; all eyes nearly similar in size. Median eyes more closer to adjacent lateral eyes than to each other and anterior row absent. Legs relatively long and stout, clothed with fine hairs ; I and IV long and stronger than

*It is with much pleasure that I name this species after late Mr. S.W. Sutherland who collected this spider from Kalimpong.

II and III. Nearly entire upper side of metatarsus of IV legs provided with strong calamistrum ; the measurement of legs as below :—

	I (mm)	II (mm)	III (mm)	IV (mm)
Femur	4.00	2.30	1.50	2.70
Patella	0.80	0.40	0.30	0.70
Tibia	2.80	1.00	1.00	2.50
Metatarsus	2.80	1.20	0.80	1.60
Tarsus	0.80	0.70	0.60	0.60
Total	11.20	5.60	4.20	8.10

Abdomen : Long, narrowing behind, clothed with fine hairs. Mid-dorsally provided with a conspicuous longitudinal deep brown band extending from base to end of abdomen. Lateral sides provided with white net-like patches but slightly light colour than lateral sides.

Holotype : One female in spirit.

Type-locality : Kalimpong, Dist. Darjeeling, West Bengal, Eastern Himalayas, India. Coll. Mr. S. W. Sutherland. 1.6.1914.

This species resembles *Miagrammopes ferdinandi* Cambridge but is separated as follows : (i) Abdomen with a longitudinal deep brown broad band on the mid-dorsal but *M. ferdinandi* abdomen with three pairs of short, oblique whitish-yellow stripes. (ii) Cephalothorax with longitudinal and as well as transverse deep marks but in *M. ferdinandi* cephalothorax with irregular transverse markings behind the eyes.

4. *Miagrammopes gravelyi* sp. nov.*

General : Cephalothorax brownish-green, abdomen light to deep brown, legs green. Total length 7.20 mm. Carapace 2.40 mm. long, 1.70 mm. wide ; abdomen 4.90 mm. long, 1.50 mm. wide.

Cephalothorax : Long, broader in front, flat, slightly depressed in the centre, clothed with fine pubescence. Cephalothorax provided with longitudinal deep markings as text-figure 7. Margin of clypeus round (as seen from above). Eyes four, black and each encircled by black ring ; in a single transverse slightly recurved row and anterior row absent. Lateral eyes and tuberculate, median eyes close together than to adjacent lateral eyes. Legs long and strong, clothed with fine hair, I and IV legs longer than II and III. First half of upper side of metatarsus of IV legs provided with strong calamistrum ; the measurement of legs as below :

	I (mm)	II (mm)	III (mm)	IV (mm)
Femur	6.40	3.20	2.10	4.00
Patella	1.60	0.80	0.40	0.90
Tibia	5.60	1.70	1.60	5.20
Metatarsus	6.00	2.00	1.60	2.50
Tarsus	0.90	0.80	0.70	0.90
Total	20.50	8.50	6.40	13.50

*It is with much pleasure that I name this species after Late Dr. F. H. Gravely, Arachnologist, who collected this spider from Cochin.

Abdomen : Long, slightly broader in front, clothed with fine hairs. Dorsally provided with three conspicuous longitudinal deep brown bands extending from base to end of abdomen, but anterior half of middle band more conspicuously deep brown. Ventral side deep brown in colour.

Holotype : One female in spirit.

Type-locality : Trichur, Cochin, Kerala, India. Coll. F. H. Gravely, 14.10.1914.

This species resembles the foregoing species i.e., *Miagrammopes sutherlandi* sp. nov. but is separated as follows : (i) Median eyes close together than to the adjacent lateral eyes but in *M. sutherlandi* median eyes more closer to adjacent lateral eyes. (ii) Abdomen dorsally provided with three conspicuous longitudinal deep brown bands but in *M. sutherlandi* abdomen with a single conspicuous longitudinal deep brown band.

5. *Miagrammopes kirkeensis* sp. nov.

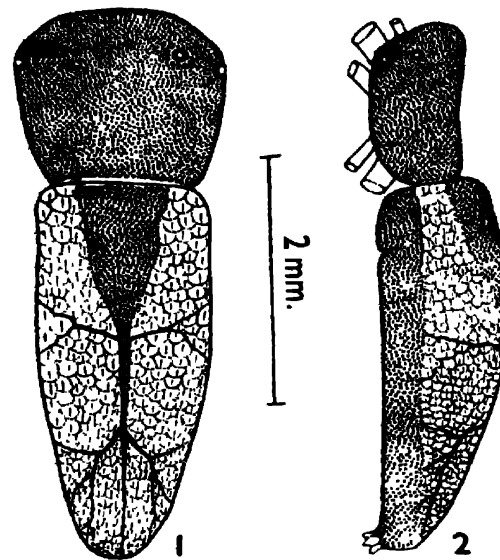
General : Cephalothorax, abdomen and legs light to deep brown. Total length 5.00 mm. Carapace 2.10 mm. long, 1.20 mm. wide ; abdomen 3.00 mm. long, 1.10 mm. wide.

Cephalothorax : Longer than wide, broader in front, flat, clothed with fine grey pubescence and centre depressed and with a heart-shaped deep brown marking. Lateral sides of cephalothorax provided zigzag longitudinal depression as in text-figure 9. Margin of clypeus roundly truncate (as seen from above). Eyes four, black with a single nearly straight transverse row and anterior row absent. Lateral eyes situated on a elevated tubercle and slightly larger than medians ; median eyes very near to adjacent lateral eyes. Legs relatively long, clothed with thick grey hairs, I and IV legs longer than II and III. Metatarsi of I legs provided with conspicuous scopulae of long hairs. Entire upper side of metatarsi of IV legs provided with strong calamus-trum ; the measurement of legs as below :—

	I	II	III	IV
	(mm)	(mm)	(mm)	(mm)
Femur	4.00	1.30	1.20	3.25
Patella	1.00	0.30	0.20	0.80
Tibia	2.50	1.60	0.82	2.40
Metatarsus	2.40	1.00	0.80	1.30
Tarsus	0.60	0.40	0.30	0.50
Total	10.50	4.60	3.32	8.25

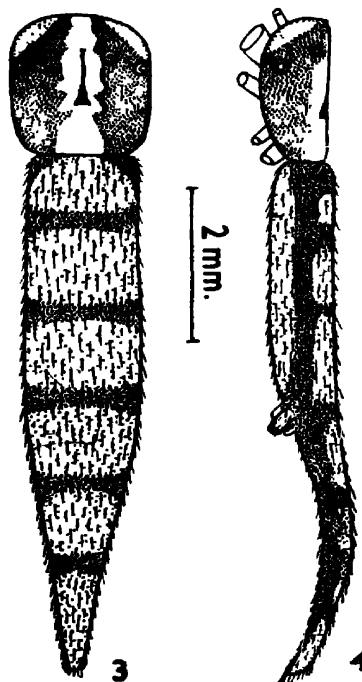
Abdomen : Long, broader in front, clothed with thick fine grey hairs. Anterior lateral sides of abdomen provided with two white triangular patch. Dorsal and ventral sides deep brown colour.

Holotype : One female in spirit.



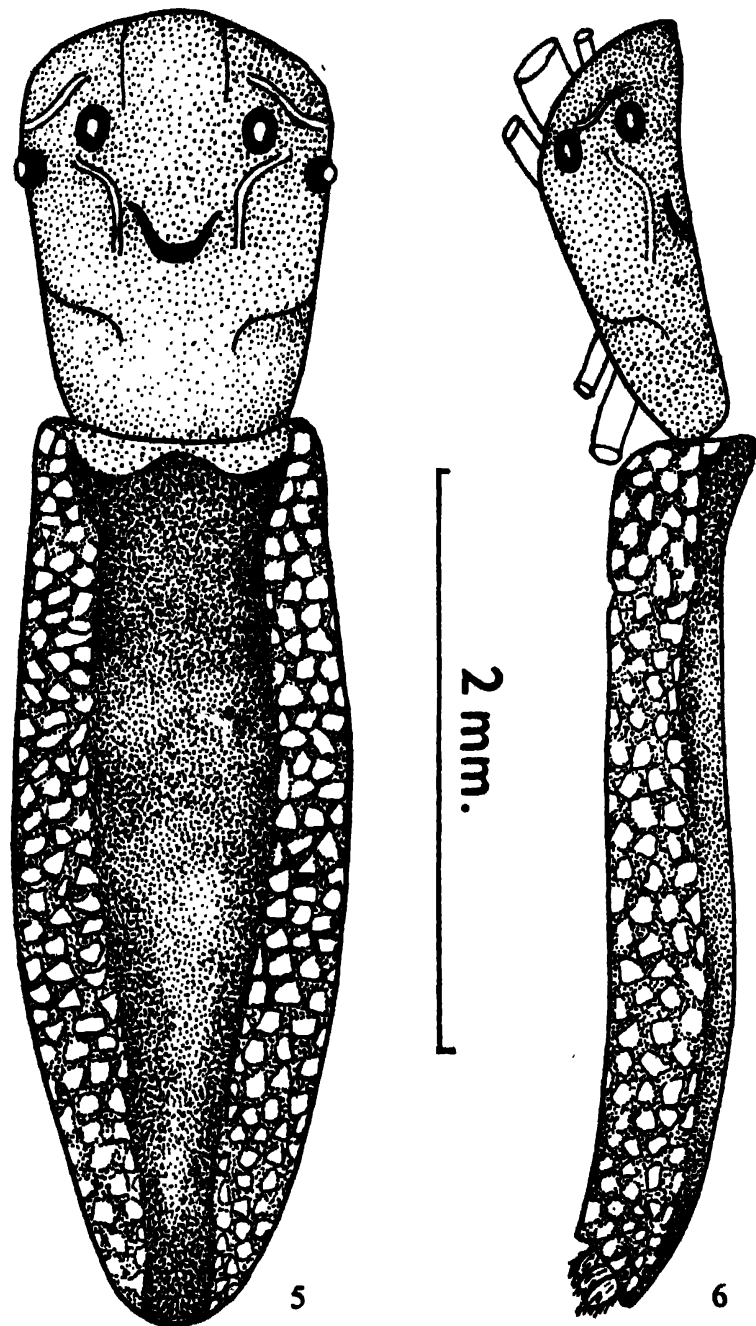
1—2. *Miagrammopes poonaensis* sp. nov.

1. Dorsal view of female, legs omitted.
2. Lateral view of female, legs omitted.



3—4. *Miagrammopes indica* sp. nov.

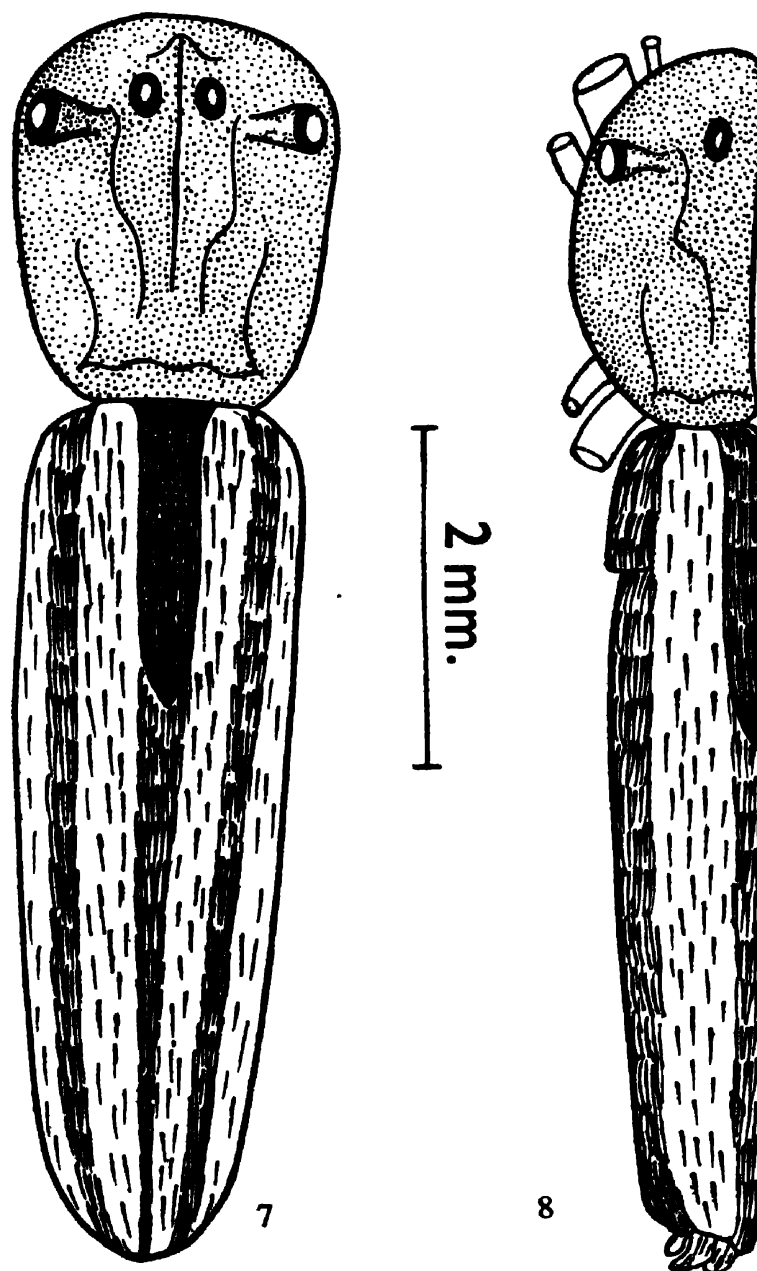
3. Dorsal view of female, legs omitted.
4. Lateral view of female, legs omitted.



5—6. *Miagrammopes sutherlandi* sp. nov.

5. Dorsal view of female, legs omitted.

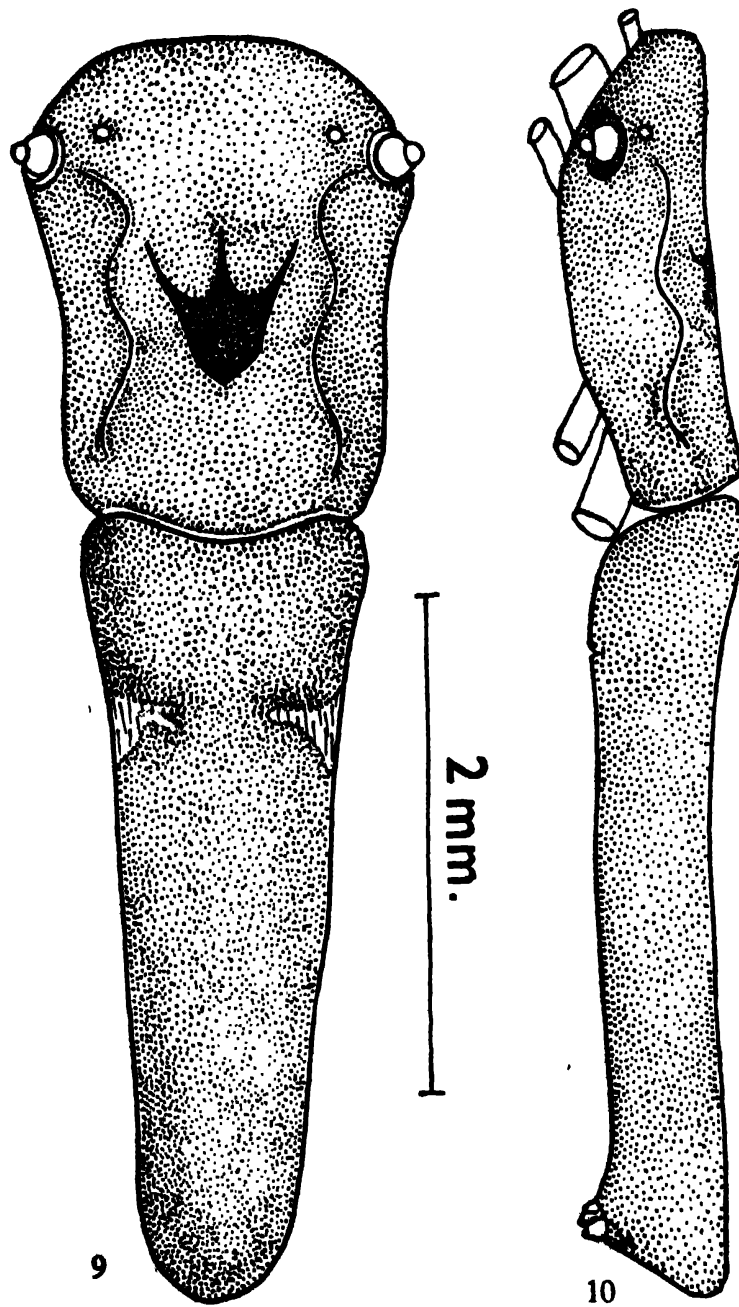
6. Lateral view of female, legs omitted.



7—8. *Miagrammopes gravelyi* sp, nov.

7. Dorsal view of female, legs omitted.

8. Lateral view of female, legs omitted.



9—10. *Miagrommopes kirkeensis* sp. nov.

9. Dorsal view of female, legs omitted.

10. Lateral view of female, legs omitted.

Type-locality : War cemetery, Kirkee, near Poona, Maharashtra, India. Coll. B. K. Tikadar, 6.10.1961.

This species is near to *Miagrammopes ferdinandi* Cambridge but is separated as follows : (i) Lateral eyes situated on a elevated tubercle but in *M. ferdinandi* lateral eyes not situated on any tubercle. (ii) Anterior lateral sides of abdomen provided with white transverse patch but in *M. ferdinandi* abdomen provided with three pairs of short oblique whitish-yellow stripes.

Summary

The present paper contains descriptions of five new species of *Uloborid* spiders, belonging to the genus *Miagrammopes*, Cambridge.

Acknowledgement

I wish to express my thanks to Dr. W. J. Gertsch, Curator, Department of Entomology, American Museum of Natural History, New York, who identified the genus from my descriptions of the species and kindly provided me with reprints of relevant papers, and also to Dr. A. P. Kapur, Director, Zoological Survey of India, Calcutta, for constant encouragement in my research work.

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THE THEORIES OF KNOWLEDGE OF BRADLEY AND ŚAMKARA

MANJULIKA GUHA

There is some similarity between Bradley's theory of knowledge and Śamkara's doctrine of knowledge. Both Philosophers had expressed a preference for intuitional experience in order to gain an insight into the Highest Reality. Let us first begin with Bradley.

Bradley's "Principle of Logic" is one of his most important works. It broke up all traditional lines and brought a great revolution in Logic. The book has been justly described by William James as "epoch-making."

Bradley's Principle of Logic differs a great deal from the usual treatises in Logic. It shattered the powerful influence of the Empiricists and opened up new lines of thought in Britain. Bradley confessed his debt to certain German Logicians, Lotze, Sigwart and others. Bradley was bitterly hostile to the empiricist logicians. His main butt was the Psychological Foundation of the empiricist logic, namely, the doctrine of Association. He exposed the weakness of this foundation and insisted that philosophers should concern themselves with Logic rather than with Psychology. Empiricists study ideas as particular, specific, Psychic facts. But this, according to Bradley, is a mistake. The ideas, which philosopher should study, must be general.

Judgement

Bradley starts with judgment because he treats it as the original unit of thought. For him judgment cannot be the connection of an idea with another idea or sensation as the empiricist holds. The most important factor in judgement is its meaning, its ideal and universal content. And this is quite different from any particular Psychic fact. Ideas and images are fleeting particulars. But meaning is ideal and universal.

Since Bradley's time this idea of meaning became a valuable instrument of philosophical investigation. Today philosophers do not concern themselves with the private and momentary images and impressions with which psychologists work. Rather they ask what these ideas or images mean. "The story of twentieth century philosophy is very largely the story of this notion of sense or meaning."¹

Bradley tried hard to separate the logical from the psychological sphere, the ideal and universal from bare mental facts.

Having distinguished clearly the "real" and the "ideal" as the "that" and "what" respectively Bradley treats the judgment as a quali-

1. From *Revolution in Philosophy* edited by Gilbert Ryle,

fication of a "that" as subject with a "what" as predicate. Bradley defines judgment as "the act which refers an ideal content (recognised as such) to a reality beyond the act."²

But inspite of his best efforts Bradley could not break away completely from the Psychologism of traditional empiricist Logicians. For sometimes he regards judgment as an act, that is, as something mental ; again sometimes as what the act really means, that is, as the logical propositions. So it is no wonder that he should be sharply criticised by his opponents,—Cook Wilson, Stout, Russell and others. For this reason too, we cannot regard him as a representative of pure logic.

But it cannot be denied that many of his critics like Russell and the later empiricists owed a great deal to Bradley's logic. For the new Empiricism of Russell, Moore, Wittgen Stein is really founded on judgments and proposition instead of images and ideas. Of course we can not say that Bradley alone contributed to this new development. The German Logician Frege also independently worked out the same theory almost at the same time. But Bradley's contribution needs emphasizing because it is too often forgotten by the contemporary empiricists.

But the most original doctrine of Bradley is that Reality as a whole is the subject of every judgment. He rejects the traditional formula of the subject—predicate Copula ("S" is "P") because it does not explain the meaning of judgment properly. But if one still wants to analyse judgment into the traditional pattern "S is P" then he must not suppose that "S" refers to some part of reality of which "P" is then predicated ; rather he should take S and P together and treat them as one composite adjective. And this then may be predicated of the whole Reality.

"All judgment is the attribution of an ideal content to reality, and so this reality is the subject of which the content is predicated. Thus in "A precedes B", this whole relation A-B is the predicate, and in saying this is true we treat it as an adjective of the real world."³

Bradley says in his *Essays on Truth and Reality* "Reality is such that S is P."⁴ Traditional logicians were no doubt right in holding that all judgments the subject is the same and this subject is the Absolute Reality. or Reality as a whole.

So in Bradley's system Logic is incorporated in his metaphysics.

Doctrine of Internal Relation

Intimately connected with Bradley's theory of judgment are the doctrines of Internal Relation and coherence theory of truth. Bradley conceives Reality as one integrated system which he postulates as the

2. *Principles of Logic*, 2nd Edition, vol. I, p. 10.

3. *Principles of Logic* p. 28.

4. *Essays on Truth and Reality* p. 333.

subject of every judgment. This Reality comprises all the diverse elements of the universe in one unitary whole, in which distinction can be found but no division. Hence no relation between these diverse constituents of the world can be merely 'external : every element must belong to this unitary whole which Bradley calls Reality. The notion of external relation, according to Bradley, is self-contradictory and meaningless. Hence the doctrine of internal relation must be the basic assumption of Bradley's Metaphysical system. And so it has been regarded by his opponents who have vigorously criticised his conception of internal relation.

There is, however, some controversy as to the exact views of Bradley as regards relation. Some thinkers hold that Bradley maintains the usual idealistic doctrine of internal relation. Other think that Bradley regards relation as completely unreal.

It is true that in chapters II and III of *Appearance and Reality* Bradley claims to find out some contradiction in the very idea of relation.

According to Bradley relations cannot belong to Reality. But at the same time he insists that it is good deal nearer the truth to regard relations as internal than external.

According to the internal relation theory relations are constitutive of their terms. They make the terms to be what they are. In other words, if the terms did not stand in the relation in question, they would not be what they are, "would be other than what they are." In Bradley's own words, relation "qualifies"⁵ its terms.

Some critics, however, objected to Bradley's use of the word "qualify." They pointed out that the word "qualify" is misleading here. For it (a) obliterates the distinction between qualities, which alone qualify and relation (b) and also it makes a confusion between relation and the characteristic of standing in relation. Bradley, however, never sought to reduce relations to qualities. On the contrary he insisted that they can never be thus reduced and that "qualities are nothing without relations."

Bradley argues that without qualities there is no relation but equally without relation there is no quality. This he shows from the side of relation as well as from that of terms.

Bradley first argues from the side of relation. Relations link qualities. But to link them they must be something to them ; that is, they must be related to them. So for two or more qualities to be related there must not only be qualities and relations but also a relation between each of the terms and the relation. And the same is true of all subsidiary relations. There must be further relations between them and

5. *Logic*, I p. 127, note 14 added in 2nd Edition.

the terms. And so an endless regress takes place. "The links are united by a link, and this bond of union is a link which also has two ends ; and these require each a fresh link to connect them to the old,"⁶

From the side of qualities too, Bradley shows there is an infinite regress which brings us no nearer to the solution of our original problem.

Now it is difficult to see how these arguments can be taken as the arguments for internal relation. Moreover all relation, even the external relation relate their terms. It is just for this reason they are called relation. But to relate their terms, they need not be related to them. It is the very business of relation to relate their terms. Perhaps all this confusion arises because Bradley unconsciously assimilates relations to terms. As Russell points out "Bradley conceives a relation as something just as substantial as its terms, and not radically different in kind."⁷

Of course Russell admits that all this is partly due to the defects of language. We employ the same kind of symbol, namely, words for both terms and relations. And the word, we use for a relation is as much a separate word, a single separate entity as the word for a term. But in his well-known doctrine of types Russell conclusively shows that relations belong to separate logical type from terms and so cannot be regarded as just other terms. Bradley's argument against relation, Russell says elsewhere, "Calculated to produce bewilderment rather than conviction, because there is more likelihood of error in a very subtle abstract, difficult argument than is so patent a fact as the inter-relatedness of the things of the world."⁸

There may be some flaw in Bradley's argument but it is apparent that some stronger and deeper motive led him in his rather violent attack on external relation. Perhaps what Bradley really wanted to show in all these arguments is the artificiality as well as viciousness of relational thought. Reality presents itself to us as a unified whole but our thought cuts it up into several pieces. We see a unified scene but describe it by saying "The lake is behind the mountain." The whole scene is divided up in two objects and the relation between them. So Bradley asks : if our thought mutilates reality in this way how can we reconstruct it again ? So what Bradley ultimately presses us to see is the inadequacy of thought to reality.

Bradley sees the whole reality as an integrated whole. There is no separate event or fact anywhere in the world. Everything is intimately related to everything else. He is opposed to all attempts to divide up

6. Appearance and Reality p. 33.

7. An outline of Philosophy—Bertrand Russell p. 263.

8. Our knowledge of the external world. pp. 17-18.

reality. Indeed Bradley sees the world with the eye of an artist, i. e., as a vast landscape where there is diversity without division. There is certainly diversity in reality but no division or contradiction. Division comes only when discursive thought is turned upon Reality. So thought cannot or comprehend Reality. Reality can be apprehended only through intuition. Intuition gives us a glimpse of Reality.

Coherence Theory of Truth

Bradley is generally regarded as an advocate of coherence theory of truth. According to this theory, truth is a property of judgments and judgments acquire it by being members of a particular system of judgements. The test of truth for any proposition is to cohere with other propositions. This is the classical interpretation of coherence theory of truth. But Bradley seems to embrace this theory in an extreme form. For him truth is a property which can truly be predicated only of the system itself and the particular judgments possess it only indirectly.

To the traditional theory Bradley does not pay more than lip service ; but the extreme version is really his own and this he develops in his theory of truth. According to Bradley, there are not truths but one truth. And what we usually call truths are really fragments of this Truth.

Degrees of Truth

Bradley's theory of degrees of truth is only a practical application of this extreme interpretation of coherence theory. For this view holds that truth to be a coherent system involves whole reality. Now it is evident that no one can state this truth for no one can say everything about the whole Reality all at once.

So when one makes an assertion he is giving but a part or fragment of this truth.

Every judgment is, thus, more or less imperfect. It needs addition from without for it never includes all the conditions within itself. Hence Bradley contends that the more internal coherence a truth has, larger provinces it includes, the truer it is. To him (1) no proposition is completely true but (2) no proposition is wholly false either, for the conditions could be such in the Absolute so as to relate it to Reality and (3) finally all propositions are thus partially true and partially false, i. e., they contain degrees of truth.

But the main weakness of this theory is that it offers us no definite method for assessing the degrees of truth. Only in a limited number of cases this theory can be fruitfully applied. In most cases we have no means for comparing different propositions. We cannot decide whether the proposition "The sun is shining" possesses a higher

or lower degree of truth than the proposition "He is now reading a book." So this theory of degrees of truth is, after all, of very limited use. All that it can offer us is the practical maxim that we should take into account as much evidences as possible in order to get nearer and nearer to the truth.

Śaṅkara's Theory of Knowledge

Bradley's doctrine of truth has much affinity with Śaṅkara's theory of truth.

Both philosophers hold that objects have no independent existence of their own. In his commentary on Praśna Upanisad Śaṅkara declares, "It cannot be said that there exists an object, but it cannot be known. It is like saying that a visible object is seen but there is no eye."⁹

Śaṅkara accepts three sources of knowledge (1) perception (2) inference (3) and scriptural testimony.

But unlike Bradley Śaṅkara maintains a realistic theory of truth. "The question of the reality of thing," he says, "does not depend on human notions. It depends on the thing itself. To say of a post that it is either a post, or a man or something else is not to give its truth. That it is a post is alone the truth, since it answers to the nature of the thing."¹⁰

Śaṅkara thus maintains correspondence theory of truth which Bradley criticises all throughout his logic. Bradley often taunted it by calling "Copy theory of truth."

Śaṅkara, however, employs all tests of truth like correspondence, coherence and practical efficiency. It is evident that he tried to avoid both Realism and Idealism of extreme form in his doctrine of truth. According to Śaṅkara both truth and error have reference to objects. Ultimately, however, there is only one Absolute Reality and our human notion is utterly incapable of corresponding to it. Hence like Bradley Śaṅkara holds that all our judgments are ultimately imperfect and inadequate.

In his Commentary on the Brahma Sūtra (2. 2. 17) Śaṅkara severely attacks Nyāya-Vaiśeṣika theory of Samavāya or the relation of inherence. His line of argument immediately reminds us Bradley's argument against relation. According to Naiyāyikas Samavāya is the inherent relation between two facts. But it is distinct from the facts related by it. It is not an attribute of the terms related but an independent category by itself.

9. Śaṅkara's Bhāṣya vi. 2.

10. Śaṅkara's Bhāṣya 1. 1. 2.

To the Naiyāikas relation of Samavāya exists between such entities as the whole and its parts, attributes or actions and their substance, the universal and the particulars. Samavāya is a necessary relation between two facts, each of which has a distinct existence of its own.

Now Śaṅkara rejects this Nyāya Vaiśeṣika theory of Samavāya. According to him, an attribute, an action, a universal and particular have no distinct existence from Substance : they are really elements or aspects of the substance. The attributes and substance, universals and particulars are really inseparable in thought and existence. We may distinguish them in words but they are not discrete entities. We may call the same thing by different names according to its different organizations. We may call the same person Devadatta a youth and a Brāhmaṇa. It is impossible to find an attribute apart from a substance, a universal apart from a particular. Now if they are so inseparable, Śaṅkara insists, we need not invent this new relation of Samavāya to relate them. Rather we should assume that attributes and universals are not discrete entities but aspects of the Substance itself.

The idea of a foreign entity like Samavāya as absolutely distinct and independent from the terms related by it gives rise to many problems. Samavāya, being an independent entity, needs to be related to each of the terms. Hence we have to introduce new relations which will also need fresh relations to connect them and so on *ad infinitum*. This in fact leads us to infinite regress (anavasthā) so the relation of Samavāya must be rejected. This line of argument is very much akin to Bradley's argument against relation.

Like Bradley again Śaṅkara accepts the principle of non-contradiction (abādha) as the test of truth. Our dreams are contradicted by normal waking experience ; and our normal waking experiences are contradicted by the knowledge of the Absolute as Pure Existence—Consciousness. This is the supreme truth for there is nothing to contradict it.

Like Bradley again Śaṅkara maintains degrees of truth and Reality.

He first of all makes a distinction between all objects of possible experience and utter unreality like Square-circle. He then classifies the former under three kinds of existence.

(1) Illusionary existence (Prātibhāsika Sattā) which appears momentarily in our dreams and illusion. But this sort of existence is at once contradicted by our normal waking experiences.

(2) Empirical existence (Vyāvahārika Sattā)—those particular objects of the world we see in our normal waking experience. But

these cannot be accepted as fully real because they manifest much contradiction within themselves. They are also open to future contradiction.

(3) Absolute Existence (Pāramārthika Sattā) or Brahman Himself—the Pure Existence—consciousness which manifests itself in all our experience, thus, is completely uncontradictable.

For Śaṅkara as for Bradley there are degrees of truth too.

All kinds of knowledge, whether perceptual or conceptual are, at best, empirical and relative. They are valid only for the world of experience. But they are not adequate for the apprehension of Highest Reality. Śaṅkara holds like Bradley that discursive thought is utterly incapable of giving us the knowledge of the Absolute. Only intuition gives us an insight into ultimate Reality.

Śaṅkara believes in a kind of intuitional experience (anubhava) in which we have direct contact with reality. In this experience the distinction of subject and object are transcended. For Śaṅkara the highest truth is the direct apprehension of Reality and this can be achieved by us because this Highest Reality and our true self are in reality one. Anubhava is a kind of direct perception (Sākṣatkāra) which is manifested when our ignorance (abidyā) is destroyed. In this intuitional experience individual feels his oneness with Brahman.

Insight into the highest Reality, however, can be achieved only by a trained mind. It is very difficult for ordinary individual to attain this truth, So very few can gain this knowledge. But Śaṅkara repeatedly says that this knowledge is open to all, though few extraordinary persons achieve it. Those who fail to acquire direct insight into Reality are advised to take on trust the teachings of scripture. "Only from the scripture can one plunge into this deepest Highest Brahman. One cannot plunge into him by reflection."

It is no wonder that Śaṅkara should have been taunted by his critics for abandoning reason and depending ultimately on revelation. But Śaṅkara is not at all frightened by such criticism. He replies : "Although with regard to some things reasoning is known to be well-founded, with regard to the matter in hand there will be no escape from the charge of being ill-founded. The true nature of the cause of the world on which final emancipation depends, cannot, on account of its excessive abstruseness, even be thought of without the help of holy texts; for it cannot become the object of perception because it does not possess qualities such as form and the like, and, as it is devoid of characteristic signs or qualities, it cannot lend itself to inference and other means of right knowledge."

Śaṅkara, however, makes it clear from the first that though teachings of scripture are superior to sense experience they are quite without use in the fields open to perception and reasoning. "A hundred texts cannot make fire cold."¹¹ Śaṅkara felt the need of reason for testing the teachings of holy texts. He thinks that reasoning should act as an aid to intuition. As he writes "Even those destitute of the power of judgment do not attach themselves to particular traditions without any reason."¹²

11. Śaṅkara's Bhāṣya 3. 2. 21.

12. Śaṅkara's Bhāṣya 2. 1, 1.

COMMUNICATIONS

SOME INTERESTING GUPTA TERRACOTTA FIGURINES
FROM LOWER BENGAL

(Communicated in January, 1971)

SAMIR K. MUKHOPADHYAY

The present communication deals with some interesting moulded terracotta plaques that have been discovered recently in Deulpota and Harinarayanpur, District 24-Parganas, West Bengal. The last mentioned site is specially noteworthy since the place yields a variety of antiquities every year.

Male and Female Heads and Busts :

The plaques representing both male and female busts and heads may be divided into the following types as evidenced from their hair style. The male figurines are primarily of two types :—

(1) *Chhatrākāra* style : The hair covers the head as a semicircular parasol with locks arranged like ribs close to each other, all emanating from a central top-knot. On the two sides gorgeous spirals of wig-like hair (*alakāvalī*) come down to the shoulder in three or even more gradually superimposed horizontal tiers.

(2) Same as above, but with a *śimanta* (central parting). The latter is referred in the literature as *keśavithī* or *śimanta*.

The female hair style consists of a trifoil design, characterized by two prominent side masses with a central crest-pendant adorning the central parting (*śimanta*). The fashion may be designated as *chatula-tilakamaṇi* or *śikhanda-khandikā* jewel. Most of the plaques have a suspension hole on them, a common feature in many terracotta figurines of the period which presuppose their use as a house-hold decoration.

The above figurines, in general, are characterized by swaying grace and flowing lines. The most distinguishing feature of the group is the facial expression that immediately remind us of contemporary stone sculpture,

Mother and Child Theme :

This group of terracotta figurines, known already from some early historical sites on the Gaṅgā-Yamunā valley, is represented by a few plaques from lower Bengal. The common types noted here is *ankadhātrī* (woman with a baby in arms). We come across in some Sanskrit Buddhist texts, particularly in the *Divyāvadāna*, about the female nurses who were employed to take care of the royal princes and scions of the nobility. (*Divyāvadāna*, Text by Cowel, XXXII, 475 ; 1, 3 and

III, 58). These are quite common at Ahichhatra (District Bareilly, U.P.), Bhita (District Allahabad, U. P.) and Kumrahar (near Patna, ancient Pāṭaliputra, Bihar) during the Gupta period. (Agrawala V.S., Terracotta figurines of Ahichhatra. District Bareilly, U. P. *Ancient India*, No. 4, pp. 147f. : *A.S.I. A.R. 1911-12*, p. 79, pl. XXVII, fig. 102. ; Altaker A. S. and Mishra V. K. *Report on Kumrahar Excavations 1951-1955*, Patna, 1959 pp. 115f. pl. XLIV Nos. 5, 6.).

The terracotta figurines discussed above bear unquestionable affinities with the recognised Gupta terracottas from the renowned Gupta sites like Ahichhatra (Agrawala V.S., *op. cit.*, pp. 139 ff. and corresponding plates), Bhita (Mukhopadhyay, Samir Kumar, Terracottas from Bhita (in press); *A.S.I.A.R. op. cit.*, pp. 77f. and corresponding plates), Rajghat (Agrawala V. S., Rajghat Terracottas, *Journal of the U. P. Historical Society*, Vol. XIV, July 1941) [near Varanasi, U.P.], Kumrahar (Altaker, A. S. and Mishra, V. K. *op. cit.*, p. 116, and corresponding plates) and other places.

Thus the finds from the above sites, although limited at present, put on record the discovery of unquestionably Gupta moulded plaques from lower Bengal.

A NOTE ON KING GOPACHANDRA OF BENGAL

(Communicated in April, 1971)

R. C. MAJUMDAR

The object of this short communication is to draw the attention of scholars to the following statement in the recently published *Annual Report on Indian Epigraphy for 1964-65*, which seems to me to be of great importance from the point of view of the history of ancient Bengal.

With reference to the Jayarāmpur copper-plate of king Gopachandra of Bengal (dated in the first year of his reign) which, though discovered in 1960, has not yet been properly edited, we find the following note on pp. 2-3 of the *Annual Report* :

“The record states that king Gopachandra was the son of Dhana-chandra by his wife Giridevi. While Dhanachandra does not bear any royal title, his son Gopachandra is described as “one raised to supremacy by the people.”

Though the writer has, in my opinion rightly, identified this king with *Mahārājādhirāja* Gopachandra who ruled in Bengal after the downfall of the Gupta Empire, he has missed the real historical importance of his statement which, if correct, would finally set at rest a long-standing controversy in the history of ancient Bengal.

The students of ancient history of Bengal know that the existence of two kings who ruled over an independent kingdom of Bengal immediately after the end of the rule of the Imperial Guptas in that province, viz., Dharmāditya and Gopachandra, was first revealed by three Copper-plate Grants which were found in the District of Faridpur in 1891 and 1892 and purchased by the Asiatic Society, but remained unknown till they were published by Mr. Pargiter in 1910.

Since then there has been a controversy, mainly on two problems. R. D. Banerji regarded these plates as forgeries and was supported by others. On the other hand, several scholars held that they were genuine, and this view has been justified by the Mallasarul copper-plate of Gopachandra, and the inscription now under consideration.

The other problem was the question whether Dharmāditya preceded Gopachandra. Pargiter propounded the former view after a detailed discussion and it held the ground until I put forward the other view in the *History of Bengal* published by the Dacca University in 1943. Since then scholars have been divided in their opinion on this subject, some holding that Dharmāditya preceded Gopachandra, and others supporting the opposite view.

Now, after sixty years of controversy, a definite clue to the solution of this problem is furnished by the statement in the *Annual Report on*

Indian Epigraphy, referred to above. For, if we accept the statement that the father of Gopachandra had no royal title and he "was raised to the supremacy by the people," there can be hardly any doubt that Gopachandra was the founder of this royal family and Dharmāditya came to the throne after him.

Unfortunately, we do not find in the *Annual Report* either any facsimile of the inscription or any reading of the text on which the conclusion is based. This is specially unfortunate, as the only known version of the Jayarāmpur copper-plate inscription is that published in the *Orissa Historical Research Journal*, Vol. XI (1962), pp. 206-233 by Satyanarayan Rajaguru, about which Dr. D.C. Sircar has commented as follows : "The published transcript and illustration of the epigraph are both useless, the former being full of palpable misreadings and wrong emendations" (*Select Inscriptions Bearing on Indian History and Civilization*, Vol. I, 2nd edition, p. 530). The brief account of the record given by Dr. D. C. Sircar himself does not contain the information supplied by the *Annual Report* as stated above. He has expressed doubts whether the words "Son of Dhanachandra and Giridevi" refer to Gopachandra or to Vijayavarman, and does not refer to the fact that Gopachandra was "raised to supremacy by the people."

So far as it is possible to judge from the present transcript, the names of both Dhanachandra and Giridevi undoubtedly occur in the record and in spite of grammatical inaccuracy pointed out by Dr. D. C. Sircar, we may, with a fair degree of probability, accept them as the parents of Gopachandra, the alternative suggestion of Dr. Sircar being highly improbable. But Dr. Sircar's criticism is fully justified when we find that Rajaguru in his translation refers to Dhanachandra as *Mahārājā-dhirāja* for even his own transcript clearly shows that there is no royal epithet before the name of Dhanachandra. The writer in the *Annual Report* is quite right in stressing this fact, and this alone makes it highly likely that Gopachandra preceded and not succeeded *Mahārājādhirāja* Dharmāditya.

It is however, difficult to accept the *Annual Report* that Gopachandra was "raised to supremacy by the people." There is nothing like this in Rajaguru's translation and one is at a loss to understand from what word or words in the text published by him, such an inference has been drawn. My own suspicion is that the first word in line 8 of the text read by Rajaguru as *(pra)jñābhir-āropit-ādhirājyaḥ* has been read (or emended) as *prajābhir-āropit-ādhirājyaḥ* by the writer in the *Annual Report*. Dr. D. C. Sircar has simply transcribed the word as ".....*rāropitādhirājyaḥ*....." without any addition of *pra* and *jñā* or *jā*. On the whole, the reading of the crucial word must be regarded as

uncertain, and an important conclusion like the choice of king Gopachandra by the people must be regarded as unwarranted until, at least, a better facsimile of the record is available and read by a competent scholar.

But even if we accept this view, the fact that no royal epithet is added to the name of the father of Gopachandra, makes it highly probable that the kingdom was founded by the latter and not Dharmāditya. This, by itself, is a very valuable addition to our knowledge, particularly when we remember that here the question is who founded the first independent and powerful empire in ancient Bengal definitely known in history. That glory now properly should be associated with the name of Gopachandra and not Dharmāditya.

AN INTERESTING BANNER FROM CH'EN-FO-TUNG

(Communicated in May, 1971)

B. N. MUKHERJEE

Sir Aurel Stein found an interesting paper banner in an archaeological site at Ch'ien-fo-tung, situated about 22 miles south-west of Tun-huang in the province of Kansu, China (C. F. Andrews, *Descriptive Catalogue of Antiquities, Central Asiatic Antiquities Museum, New Delhi*, p. 233, no. ch. XXII. 0033). It is now on display in Central Asian gallery in the National Museum, New Delhi.

A painting in water colour appears on the banner. The figures in this picture are painted with brown (or deep red) and olive green colours, while the outlines of their bodies are indicated by black colour.

The painting shows a two armed male figure looking to half-left and sitting on a peacock walking or standing to left. His physiognomical details betray local influence. His left leg hangs by the side of the peacock, while the right knee, not fully shown in the picture, is apparently folded and the right leg is placed on the back of the peacock. He wears a lower garment and has a scarf partly draping his body and partly flowing outside. He is adorned with a bejewelled fillet, earrings necklace, garland and bangles. His left hand holds a cock and the right hand holds a ball of fire.

It appears that the figure represents some important personage or deity with whom peacock, cock and fire can be associated as cognizances.

Peacock or cock can be noticed on the staff held by Maasena or Mahāsena on several Kushāna coins. (*Numismatic Chronicle*, 1892, pl. X. no. 15). Cock appears on some Yaudheya coins (J. Allan, *A Catalogue of the Indian Coins in the British Museum, Catalogue of the Coins of Ancient India*, pl. XL, no. 1; V. A. Smith, *Catalogue of the Coins in the Indian Museum*, Calcutta, vol. I, p. 182) and peacock can be seen on several other Yaudheya pieces (J. Allan, *op. cit.*, pl. XL. nos. 4, 6, etc.) by the side of a male holding a spear. If he is a deity, he can be identified with Brahmanya or Brahmanya-deva-Kumāra to whom the state of the Yaudheyas was dedicated. The *Vishṇudharmottara* text describes Kumāra as riding on a peacock and holding, *inter alia*, a cock [J. N. Banerjea, *The Development of Hindu Iconography* (2nd edition), pp. 364f.].

It is well-known that Mahāsena and Kumāra were identified with Skanda, also called Kārttikeya (*ibid.*, pp. 36f). The *Bṛihat-saṃhitā* mentioned peacock (*barhiketu*) as a cognizance of Skanda (*Bṛihat-saṃhitā*, ch. 57, V. 41). According to the *Agni Purāṇā*, a representation



of Kārttikeya having two arms bears a *śakti* or spear in the right hand and a *Kukkuṣa* or cock in the left hand [*Agni Purāṇa* (*Vaṅgavāsī* edition)]. The *Amṣumadbhedāgama* enjoins that the two armed variety of the icon of Skanda carries a *Kukkuṣa* in the left and a *śakti* in the right hand (*Amṣumadbhedāgama*, *Paṭala* no. 49).

Skanda, also called Kārttikeya (J. N. Banerjea, *op. cit.*, pp. 362f.), is described in one epic tradition as a son of Agni (*Rāmāyaṇa*, I, 37), and indicated in another as an issue of Śiva, of whom Agni was a manifestation (*Mahābhārata*, *Āraṇyakaparvan*, ch. 229). Many legends describe Kārttikeya as the son of Śiva and Pārvatī. [See R. G. Bhandarkar, *Vaiṣṇavism, Śaivism and Minor Religious Systems* (1913), p. 150]. A Nāgārjūnakoṇḍā inscription of the Ikshvāku period refers to a person as a follower of Kārttikeya and also as a devotee of Hutavāhatanaya-chaṇḍaśakti-Kumāra, i.e., Kumāra, the son of fire (Agni) and the wielder of the terrible spear (*Epigraphia Indica*, vol. XXXIV, p. 149).

Thus Skanda (or Kārttikeya) was considered associated with Agni even before the early mediaeval period. Peacock and also cock were sacred to Skanda or Kārttikeya. The banner under discussion may be stylistically assigned to the early mediaeval age. Hence there is no *prima facie* difficulty in recognising the icon as a representation of Kārttikeya or Skanda. In fact, an early mediaeval sculpture in the Sarnath Museum portrays both the animals sacred to the deity concerned and at the same time alludes to his traditional association with Agni (*Journal of the Oriental Institute*, 1970, p. 273).

It is clear from the above discussion that C. F. Andrews is wrong in describing, though doubtfully, the deity in question as Prajāpati (C. F. Andrews, *op. cit.*, p. 233). The representation of Kārttikeya along with above cognizances in an early mediaeval banner found in a remote place in China may be of great interest to the students of the history of influence of Indian art and iconography in Central Asia and China.

THE HABITATS OF THE BRAHMINS MENTIONED IN THE NAQSH-I-RUSTAM RECORD OF KARTĪR

(Communicated in August, 1971)

B. N. MUKHERJEE

The Naqsh-i-Rustam record of the Sasanian high priest Kartīr, which was drafted in or shortly after c. A.D. 276 (*Journal Asiatique*, 1960, Vol. CCXLVIII, p. 340), refers to the annihilation of the followers of various faiths in the Sasanian empire. It states that "the teaching of Ahriman and devas disappeared from the empire and was abandoned and Jews, and Buddhists and Brahmins (*Shmn-y=Shaman u Brahman u* =the Sramanas and Brahmins) and Nazaraeans, and Christians and Mugdugs and Manichaeans were annihilated within the empire and idols were destroyed and caves of the devas were devastated and transformed into the house and seat of the Gods" (II-9-10 ; *JA*, 1960, Vol. CCXLVIII, pp. 343, 347 and 358).

The Naqsh-i-Rustam inscription of the Sasanian Shapur I, the draft of which was drawn in c. A.D. 262 (*Bulletin of the School of Oriental and African Studies*, Vol. IX, p. 854), included within his empire India or Hndstn (Hindustan) and Kwashnḥshtr or Kushānshahr upto Pshkbwr or Paskihouron (Peshawar) (*Syria*, 1968, p. 336). It has already been shown that India or Hindustan of this epigraph lay on the lower Indus (*Monthly Bulletin of the Asiatic Society*, August, 1966, Vol. I, No. 3, p. 5) and that Kushānshahr incorporated much of the territory now in Afghanistan, a part of Transoxiana upto Tashkent and Sogdiana and in the east the area upto Peshawar (B. N. Mukherjee, *Kushāna Genealogy*, p. 86). So, the lower Indus Country and parts of Afghanistan and the extreme north-western area of the Indo-Pak subcontinent were annexed to the Sasanian empire by about A.D. 262.

Brahmins could have lived in these areas. In fact these were the only regions in the Sasanian empire in c. A.D. 262 where Brahmins could have been in existence. Hence when the epigraph, written in or shortly before A.D. 276, referred to the annihilation of Brahmins, the habitats of those victims could well have been either in the lower Indus area or in Kushānshahr upto Peshawar or in both of the regions.

TEMPLES OF JALPAIGURI

(Communicated in September, 1971)

ADRIŚ BANERJĪ

There are few districts in West Bengal, whose antiquarian remains are not so well known than Jalpaiguri. Jalpaiguri, the headquarters of the fiscal division as well as the district of the same name and is connected with Calcutta by Railway and by Air. Similar other districts are Cooch Bihar and West Dinajpur all in North Bengal. The district lies between 26°8' and 27°0' latitude and 89°55' E. longitude. It was better known before partition as Dooars vulgarised from *Dvāra*, that is door way, from Bhutan hills to the plains of Tista and *vice versa*. It is bounded on the north by the Cooch Bihar and Rangpur district of East Pakistan, on the east by Goālpārā district of Assam, originally also a part of Dooars, in fact, eastern Dooars. There are approximately 11 passes between it and Bhutan. It is divisible into two well defined tracts, cut up by swift flowing streams whose sources are in the Himalayas, particularly ogress Tista, whose devastations are too well known to be narrated. The background is the Bhutan hills with the golden crest of Kāñchanjāghā. Mostly, it is a plain created by millenniums of alluvium desposits, the hill tract is near Buxa, in the neighbourhood of one of the passes giving access to Bhutan, the ill famed detention camp, where many youngmen of our generation spent precious years of their life. From the dawn of prehistory it was an area of great race admixture, covered by primeval jungle ; all cleared by voluntary labour now turned into *Jots* and tea plantations by the East India Company. It was this district which was the scene of Bañkimchandra's *Ananda-Maṭha*. The place names like Sannyāsikāṭā or Phāñśīdewā still commemorate those stirring events.

In December 1965, on the request of the Government of West Bengal, I had to visit its monuments to examine the possibility of granting central protection to them, as monuments of national importance, which was not feasible. I am grateful to the then Deputy Commissioner Shri Kohli and Shri Sen, the Executive Engineer, Jalpaiguri Division, for all the facilities and help they gave.

I must apologise to my learned friends for my inability to present a more comprehensive and ornate style of temple architecture for their information. Various factors, in this marchland of India, contributed to its speciality ; such as, its terrain covered with primeval jungle, its backwardness, lack of cultured colonists in this vast crucible of cultures and races, where Mongoloid and so-called Indo-Aryans and aboriginals were cast to defend the north-eastern periphery of eastern India against alien invasions from the mysterious lap of the eternal Himalayas.

The story of Kṣattriyas flying from the wrath of Paśurāma and posing as *Mlecchas* truly reflects the heterogeneous character of the population. The lack of quantity is easily explained by the annual inundations from cloud bursts in the hills and when monsoon arrived in the Bhutan hills, but, more than that, recurring earthquakes. According to G. S. Sarvādhya, who made a search in the *mahāfizkhānā* of the former Cooch Bihar state, the area suffered from this calamity in A.D. 1492, 1596, 1663, 1737, 1839 and last in 1952.

Justification of inflicting this small note on this learned assembly lies in the fact that they are the only known monuments so far, of the Kirāta country so ably mooted by our President in his *Kirāta jana kṛiti* now republished in a separate monograph by this society. Stylistically, the temples betray the fusion of two styles of temple architecture the north Indian or the Nāgara style as modified by the architects of ancient and mediaeval Kāmarūpa, whose direct successors are the Āhom temples and one domed *chālā* type as practiced by the engineers of old Kāmtāpur or mediaeval Cooch Bihar princes. The celebrated Jalpeśvara, which according to tradition was originally constructed by a Śaiva king of Bhutan being its sole survivor.

I must make it perfectly clear, that neither myself nor the Archaeological Survey, can take any credit for tracing them. It was done by the West Bengal Archaeological Department, no doubt inspired by Sri K. N. Dasgupta, who settled in this area. But after their find the officers of this Department sat over it and made no effort to make them known to the public of West Bengal. The only account of them was a contribution by the late S. C. Mitra who described the Jalpeśvara shrine in the pages of the *Journal* of the society [Vol. XXVII. (N.) 1931. pp. 265 ff.]. The next effort was made by my humble self on the character of the "Liṅgams of Jalpaiguri" in *Our Heritage* (Vol. XIV. Pt. I) thanks to the courtesy of my friend Dr. Gaurinath Sastri, that is the so-called *sayambhūva* liṅgams. Since Mitra wrote the old temple at Garhtali in Mynaguri P. S., has received a cuirass of cement and concrete, over its age old brick body.

(1) The temple of Baṭeśvara is also in the Mynaguri P.S., on the road leading from Alipur Dooars to Jalpeśa, covered with the ruins of its superstructure. It was a stone temple (Pl. I). The *śikhara* has collapsed, which from *aṇḍa-maṇjaris* seem to have been of the type similar to Kāmākhyā temple near Gauhāṭī. Its date of erection is not known. It originally consisted of a *maṇḍapa*, *antarāla* and *garbhagriha*. Few *disjecta membra* indicate it bore concentric circles like those of the temples of Śibsāgar, and it is quite possible that it owes its foundation to Āhom kings (Pl. II). Near it there was a *chālā* temple built of bamboos and thatch which contained an idol being worshipped by the local

refugees from North Bengal, proving the survival of an ancient, nay, time honoured practice in the riverine valleys of Bengal and Bihar.

(2) The temple of Sodarkhāi—is also in Mynaguri P.S., and is to be found near the old Domohani railway station of the now liquidated "Doors Light Railway", and about four miles from the New Mynaguri Railway Station, on the Jalpaiguri Road and New Bongai-gaon section of the North Eastern Frontier Railway. It was also a small stone structure consisting of three main divisions like the Bateśvara. It is now completely overgrown with jungle (Pl.III). While the cult image is missing the *maṇḍapa* and *garbhagṛiha* are still standing to a height of few meters.

(3) The temple of Bhadeśvara immediately below the high embankment of the New Mynaguri Railway Station. Very little of this brick temple has survived probably carried away by the new colonists (Pls. IV and V). Only the barest foundations have survived.

(4) The temple of Jaṭileśvara—containing a *svayambhūva* liṅgam is one of the best preserved. But, its *mastaka* has disappeared ; and has been replaced by modern monstrosity. It lies near the village of Purvadehā in P.S. Mynaguri, at a distance of 14 miles from the district headquarters. To reach it one has to go along a *katchcha* road from the National Highway. All around are brick ruins with a silted up tank containing red lotuses. The shrine however seem to have been erected over a still earlier structure. With the result that like Uṇḍeśvara, at Bijholya, in Bhilwara district, and southern chapel of the Main Shrine, at Sarnath, in Varanasi district, seven steps had to be provided to reach the sunken or original floor level, where the *liṅgam* exists *in situ*. The outerwalls of the sanctum had been provided with three niches (large at that) for images which have long disappeared. The finely dressed stones were held once by dowels, possibly of iron. They too have gone, leaving only the holes. The temple faces east (Pl. VI). Two sculptures, fairly large for the existing *dvāra* of the cella are on the southern side. Each holding a *Daṇḍa* in one of their hands and correctly described as *dvārapāla*. The top of the podium bears figures of *nāyikās* and minor gods.

To the south east of this temple there is a brick enclosure, whose bricks measure $10'' \times 9'' \times 2''$ or $1\frac{1}{2}''$; or $6'' \times 5\frac{1}{4}'' \times 2''$. Evidently collected from ruins near by. The mortar is clay.

(5) Jalpeśvara temple—the area in which this temple is situated, beside a stream, is known as *garhtali* and the land is elevated. According to tradition, this temple was originally erected by a Śaiva king of Bhutan in the 12th century A.D., when the Pāla empire had gone the way of other empires and Senas were to be wiped out by hardy tribesmen from Garmsir. How far the prowess of the Carnatic dynasty reached in this land of Kirātas may never be known till spade comes to

our aid. But, possibly after the Tibetan expedition of Khali Malik of Lakhnāwatī, it fell into ruins and was comprehensively restored by Mahārāja Prānanarāyaṇa (c. 1632-65 A.D.) in the last year of his reign, after Mir Jumla had passed over that territory to conquer Assam in 1661 A.D. He is reported to have brought masons from Delhi and initiated the work of restoration, but he died before the work was completed. He is also reported to have built a temple of Bodeśvara-Śiva at Bhiṭārgāon in Jalpāiguri district, possibly the remains of the temple below New Mynaguri Railway Station? This is however a hypothetical identification.¹ There is an Inspection Note by the late M.S. Vats, then Director General of Archæology, dated Camp Jalpeśa, 4th March, 1952, in the Archæological Survey. The old temple was 72'8" square. On the ground floor were two parallel rows of *dālāns* with the sanctum at the centre which was 29' square. The walls of the *garbhagriha* were very thick but that between the inner and outer *dālāns* were half of it. The roof of the *garbhagriha* was very thick but that between the inner and outer *dālāns* were half of it. The roof of the outer collonade made a terrace in front of the second, which formed an oblong apartment with a vaulted roof and square rooms at each corner, possessing also a domical roof. By filling up the corners of these they were converted into circular rooms.

The facade of the second storey had five arches typical of the 17th century architecture—that is engrailed or multifoil. Similar is the case with numerous niches and chases in the walls of the *dālāns* and the sanctum. The inner square of the cella seem to rise vertically to the height of two storeys, above which the restoration is absolutely new. Originally, however the walls rose perpendicularly to the roof of the first story and half of the second story and with the help of corner pendentives had been transformed into an octagon on which the base of the dome probably rested, which in turn supported the upper dome. The present height from the ground floor to the ceiling of the dome is 127'. A series of steps or staircase was provided to descend to the floor of the sanctum to reach of steps the cult object (Pl. VII).

1. S. C. Ghoshal—*A History of Cooch Bihar*. 1942 pp. 205 and 296.
2. For the character of the lingams at Jalpeśvara and others in Jalpāiguri cf. writers Lingams of Jalpāiguri—*Our Heritage* Vol XIV, Pt. I, pp. 13—22.



Batesvara temple from South-west, Mādhavdāngā, Jalpaiguri

Courtesy : Archaeological Survey

TEMPLES OF JALPAIGURI I

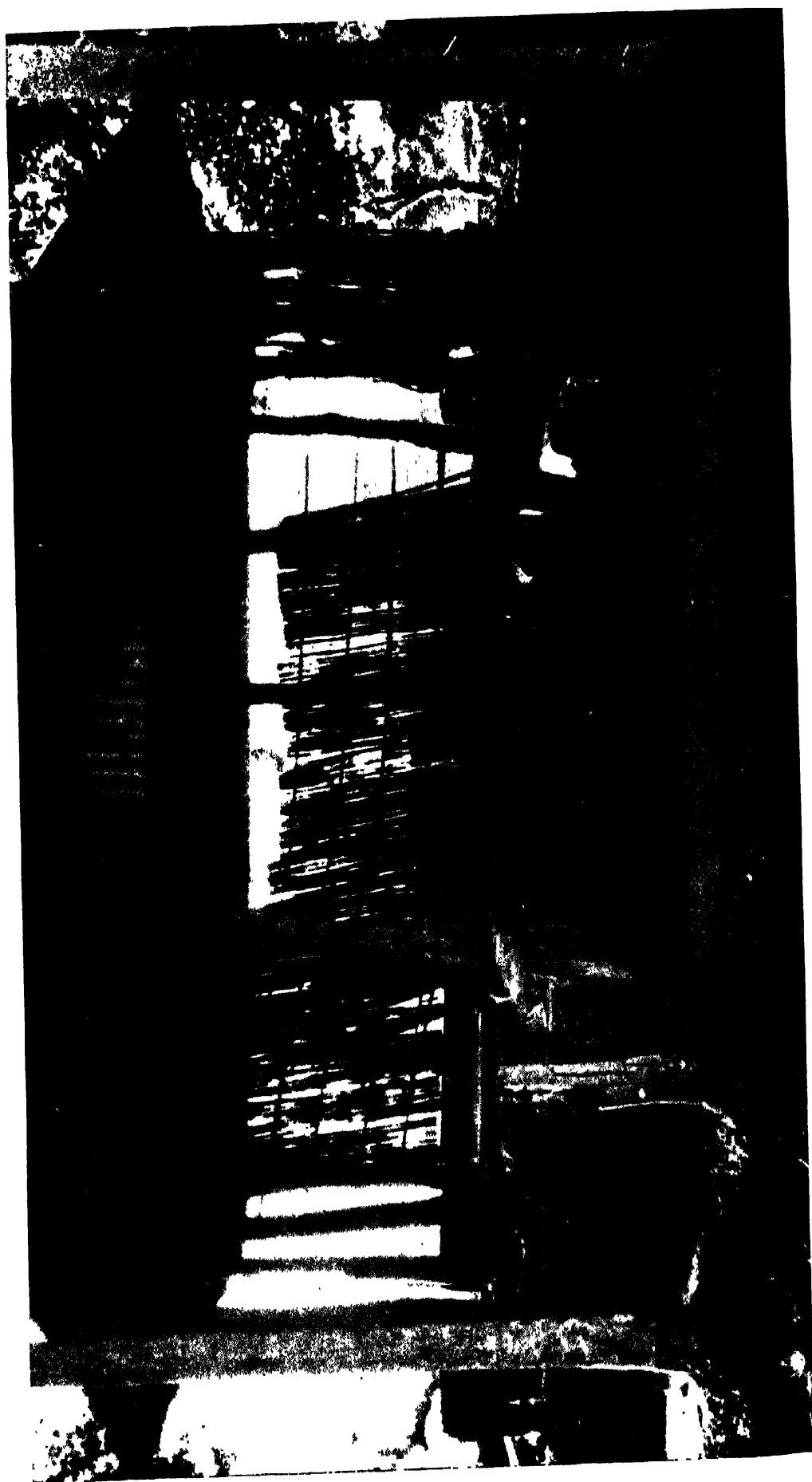


Baṭeśvara temple, Mādhavdāṅgā Jalpaiguri



Temple of Sodarkhai, Jalpaiguri

Courtesy : Archaeological Survey

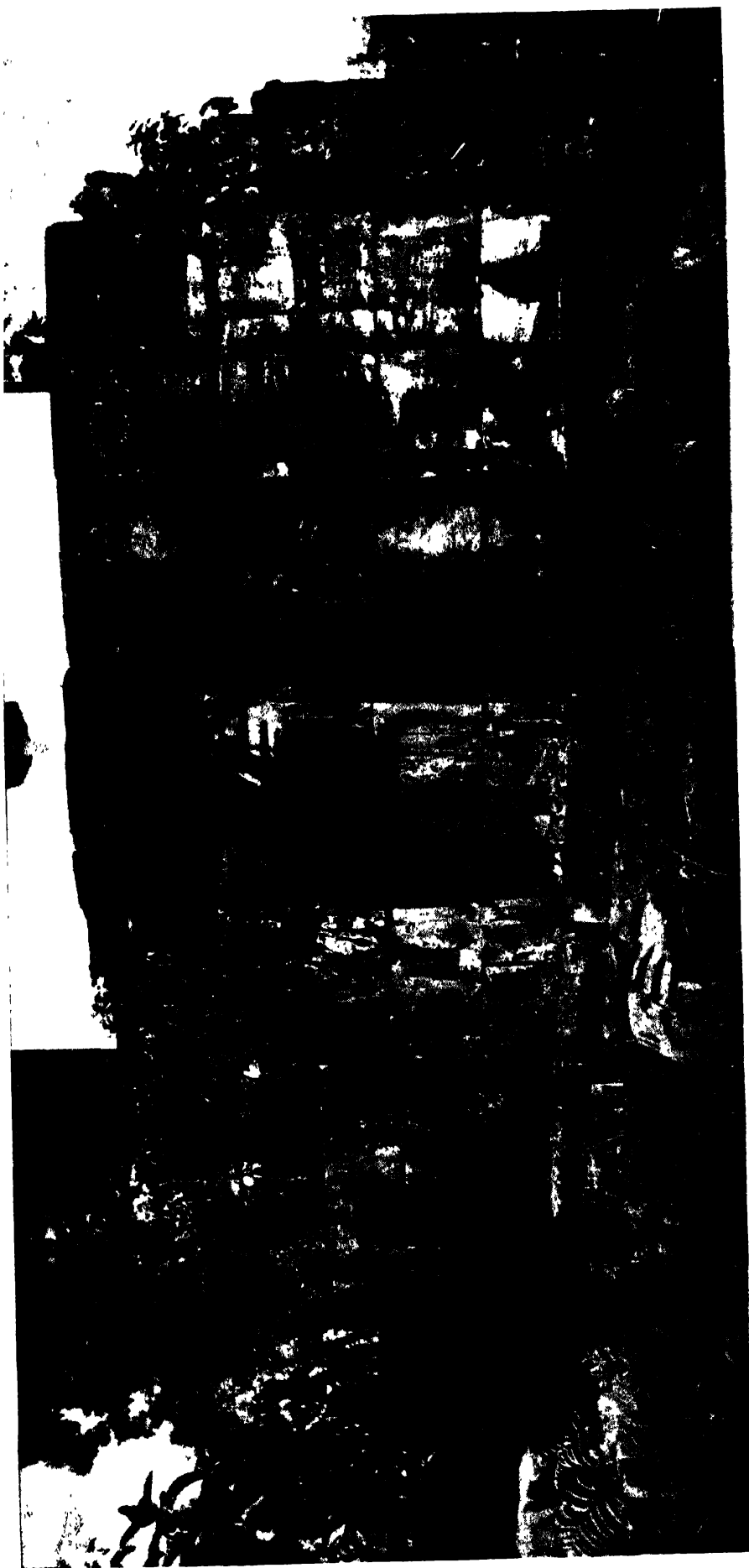


General view of Bhadravara temple, Domohani



Interior view of Bhadesvara temple

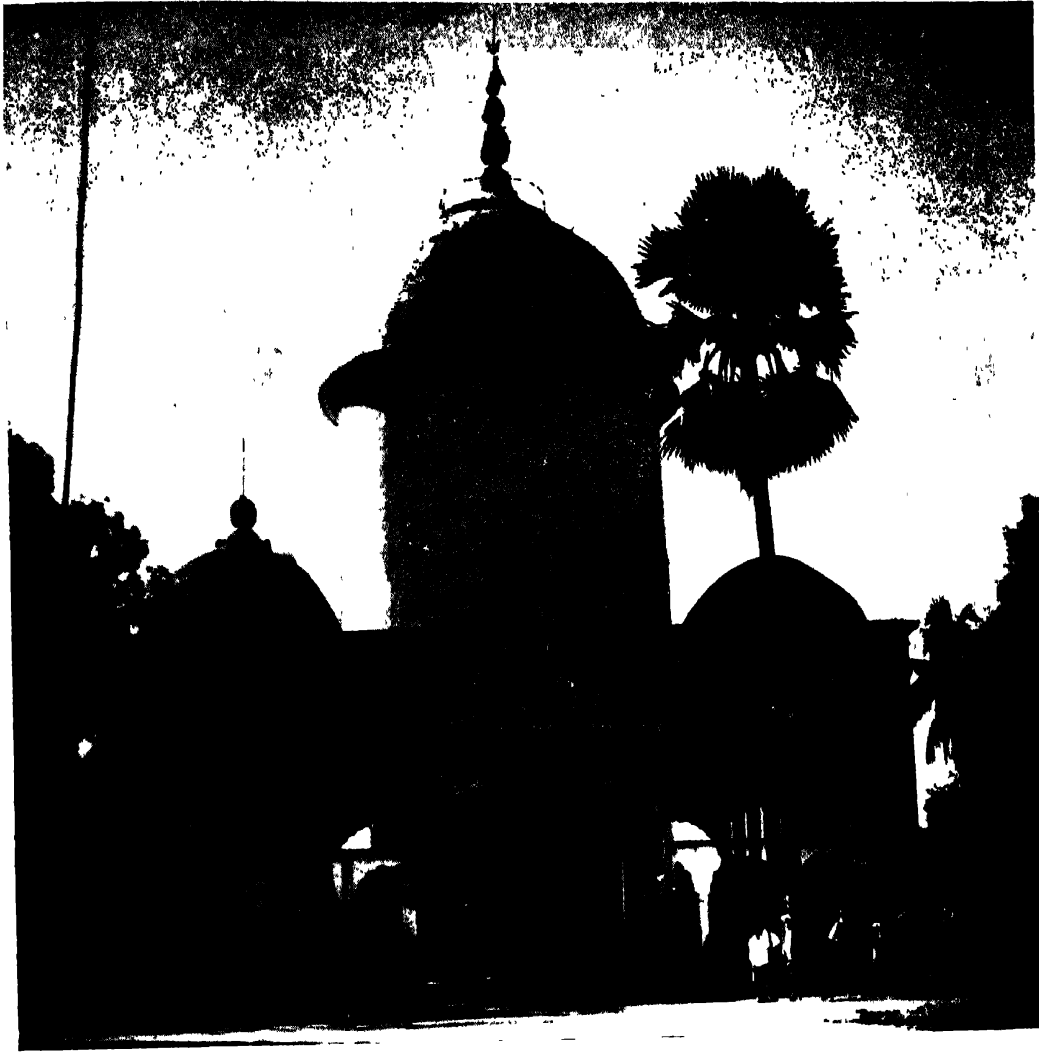
Courtesy . Archaeological Survey,



Panoramic view of Jaitilésvar temple, Purbadahar, Jalpaiguri

Courtesy : Archaeological Survey

TEMPLES OF JALPAIGURI]



General view of the Jalpeśa temple, from north

Courtesy , Archaeological Survey

TEMPLES OF JALPAIGURI

A GROUP OF INTERESTING MEMORIAL STONES FROM THE DISTRICT OF DURG, MADHYA PRADESH

(Communicated in September, 1971)

SAMIR K. MUKHOPADHYAY

The present communication deals with a group of interesting stone sculptures, about one hundred and fifty including fragments and pieces in good state of preservation, that were found close to Naritola village, 5½ km. south of Dalli Rajra, District of Durg, M.P. The place is easily accessible by a metalled road that connects Dalli Rajra with Bhanupratappur in the district of Bastar, M.P. The area is within a dense forest inhabited by wild animals. The area where the images are found appears to be an elevated mound, indicating that more images may be hidden beneath it. The sculptures noted in the area may be divided into the following categories according to the subjects depicted on them. These are as follows :

- (1) Male rider on a caparisoned horse, holding an open sword as if charging, an attendant standing behind, holding an umbrella.
- (2) A variation of the above, without attendant. The rider holds a sword in his right hand and a circular shield in his left hand. The design of the shield shows a cane motif.
- (3) Warrior in pursuit, holding an uplifted sword in his right hand and a circular shield in his left hand.
- (4) Warrior standing in *tribhanga* pose, holding a sword in his right hand and a shield in his left hand drawn near the chest.
- (5) Rider on a caparisoned horse, followed by a lady attendant on foot. The latter holds a *chāmara* (fly-whisk) in her left hand and a *kamandalu* (ewer) in her right hand.
- (6) Couple standing side by side.
- (7) A group of ladies standing in a row, pointing towards heaven with their raised hands.
- (8) Male worshipper seated in *padmāsana* looking to the front, with his hands in *añjalihasta* pose. He wears beaded necklace, bangles and ear ornaments.

Many of the above sculptures show the sun and the moon on the *stella*. The materials used here are dark slate and sand stone.

The area is inhabited by tribal people consisting of Gonds and Halbas. There are some interesting traditions and beliefs associated with these deserted images that I could gather from the spot. The tribals regard the deities as presiding gods and goddesses of the area. They believe that these represent a group of warriors who came to attack

the local ruler in ancient time. The ruler by dint of his supernatural power converted them into stones and they have been standing there ever since. It was reported to me that they offer coconuts and fowls to these images on special festive occasions.

The sculptures appear to be memorial stones (*sati* and hero stones) which were very common in many parts of Central India. The representation of a group of female figures pointing towards heaven with their raised hands indicate the practice of *sati* and attainment of heaven as a result of the meritorious act. The images of warriors in various poses were installed to recall the valorous deeds of the heroes. The idea behind the representation of the sun and the moon on the stella, also commonly found elsewhere, is that the fame of these persons would last as long as the heavenly bodies exist. In other words, these signify the eternal endurance of the memorials. On stylistic grounds, these hero and *sati* stones may be ascribed to the 15th and the 16th centuries of the christian era.

A RECENTLY NOTICED EVIDENCE RELATING TO THE PĀLA GENEALOGY

(Communicated in November, 1971)

B. N. MUKHERJEE

An inscribed copper-plate, discovered along with some coins in a field of a village in the Mirzapur district of U.P., has been briefly noticed by Mr. V. N. Srivastava in the pages of the *Sāmpuṣa*, (*Bulletin of Museums and Archaeology in U.P.*, 1970, nos. 5-6, pp. 67-70). The copper-plate, which measures $17\frac{1}{2}'' \times 14\frac{1}{2}''$, bears 37 lines of writing on one side and 33 lines on the other. A seal is fixed to the top portion of the plate. It displays a wheel with one antelope at each side and an umbrella above it and carries the inscription *Śrī-Śūrapāladevasya*. According to V. N. Srivastava's reading of the inscription on the plate, it refers to "Paramasaugata Paramabhāṭṭāraka Mahārājādhirāja Śrī-Śūrapāla, son and successor of Paramasaugata Paramabhāṭṭāraka Mahārājādhirāja Śrī Devapāladeva, son and successor of Paramasaugata Paramabhāṭṭāraka Mahārājādhirāja Dharmapāladeva, whose father was Gopāla." The purport of this epigraph "is to record a donation of some villages in Śrīnagara Bhukti.....to the Śaivāchāryas of Banaras at the behest of the chief queen Mahādevī Māheshobhāṭṭārikā by king Śūrapāla while camping at Mudagiri....., the announcement of which was also made by the queen's messenger. The Dūtaka was Yudhisṭhira and the deed (*Śāsana*) was recorded by Sāmanta Dhakkādāsa Vairochanadāsa. The charter is dated in the second day of the bright half of the month of Āśvina (September-October) in the year 3 of the reign of king Śūrapāla"... "The charter also mentions the name of the king's mother Bhavadevī, who was the daughter of king Durlabharāja." The inscription also eloquently describes the exploits of kings Dharmapāla and Devapāla and "also bears testimony to Śūrapāla's own conquests" (*ibid.*, pp. 68-69).

If the above observations of Mr. Srivastava, which are based on his own reading of the inscription, are correct, the record should be ascribed to the reign of king Śūrapāla I of the Pāla dynasty of Bengal and Bihar. As pointed out by Srivastava, this is the first and only copper plate grant of this king so far known.

V. N. Srivastava has remarked that in this inscription Śūrapāla "has been clearly mentioned as the son and successor of Devapāla, thus setting at rest the controversy about the identification of Śūrapāla with Vighrahapāla I" (*ibid.*, p. 69 and p. 70, n. 8).

It is well-known that some scholars have taken Vighrahapāla I as the son (R. Hoernle, *Journal of the Asiatic Society of Bengal, Centenary Review*, app. II, p. 206; A. K. Maitreya, *Gaudalekhamālā*, p. 67, f.n.) and some as the nephew of Devapāla and a son of Jayapāla, who himself was a cousin of Devapāla (Kielhorn, *Epigraphia Indica*, vol. VIII,

app. I, p. 206 ; R. D. Banerji, *The Pālas of Bengal*, p. 57 ; H. C. Ray, *Dynastie History of North India*, vol. I, p. 297 ; B. C. Sen, *Some Historical Aspects of the Inscriptions of Bengal*, p. 356 ; R. C. Majumdar (editor), *History of Bengal*, vol. I, pp. 188-189 ; R. C. Majumdar, *History of Ancient Bengal*, pp. 170-171 ; etc.).

We should take note of the fact that while verses 2 and 3 of the Bhagalpur copper-plate grant of Nārāyaṇapāla refers to Dharmapāla and verses 7, 8 and 9 to Vighrapāla, verse 4 speaks of Vākpāla, a brother of Dharmapāla, and verse no. 5 describes conquests of Jayapāla whose *pūrvaja* or an elder brother was Devapāla. The verse no. 6 of this grant describes the exploits of Jayapāla and the next verse begins with the phrase *Śrīmān Vighrapālas tatsūnu* (GL, pp. 57-58). It is only natural to assume, as it has already been done, (HB, vol. I, p. 188), that the expression *tatsūnu* or "his son" indicates Vighrapāla as the son of Jayapāla, especially when *yasya* of the phrase *yasya chājñām*, with which the verse no. 6 ends, clearly alludes to an order of Jayapāla. Hence Vighrapāla (I) should be considered as the son of Jayapāla, who might have been a cousin of Devapāla and the son of Dharmapāla's brother Vākpāla. In fact, it is extremely difficult to explain the occurrence of the names of Vākpāla and his son Jayapāla after that of Dharmapāla and before that of Vighrapāla in the section of the Bhagalpur copper-plate devoted to the Pāla genealogy, unless we assume that they had direct genealogical relation with Vighrapāla [see also R. D. Banerji, *Vāṅgālāra Itihāsa* (2nd edition), vol. I, p. 218.]

It appears that R. Hoernle, who propounded, in course of a discussion on the Amgachi grant of Vighrapāla (III), that Vighrapāla was a son of Devapāla (GL, p. 67, f.n.), was probably misled by the omission of verse no. 6 of the Bhagalpur grant from the Amgachi grant, which, however, retained verses 5 and 7 of the Bhagalpur grant, respectively as verse no. 4 and verse no. 5. One may, though not very convincingly, argue that this arrangement gave the appearance of the name *Devapāla* of verse no. 4 of the Amgachi record (no. 5 of the Bhagalpur inscription) having a direct connection with the expression *tatsūnu* in verse no. 5 of the Amgachi plate (verse no. 7 of the Bhagalpur grant). Nevertheless, since the Bhagalpur charter of Nārāyaṇapāla is the earliest known document dealing with the relationship between Devapāla and Jayapāla, we must be guided by its evidence and not by that of the Amgachi grant or of any of the epigraphs of the successors of Nārāyaṇapāla which omits verse no. 6 of the Bhagalpur record (GL, pp. 93-94 ; EI, vol. XXIX, pp. 6, 11 and 54 ; etc.).

The above data support the theory that Vighrapāla I was the son of Jayapāla. The Mirzapur copper plate of Śūrapāla (I) shows that he was the son of Devapāladeva. Hence, as indicated by V. N. Srivastava, Śūrapāla I can not be identified with Vighrapāla I.

We may furnish further arguments in favour of the above inference. The Bhagalpur grant speaks of Lajjā of the Haihaya dynasty as the wife of Vigrahapāla I and the mother of his son and successor Nārāyaṇapāla (verses 9 and 10). The Mirzapur copper-plate, on the other hand, refers to Māheshobhaṭṭārikā as the chief queen (Māhadevī) of Śūrapāla. If Lajjā was the chief queen of Vigrahapāla, which is, however, not absolutely certain, he should not be identified with Śūrapāla, whose chief queen was Māheshobhaṭṭārikā.

The evidence of the Mirzapur inscription is important for another reason, which has not been noticed by Srivastava. This is the first known record to furnish the name of the queen of Devapāla.

It appears that Śūrapāla (I) was the son of Devapāla and his queen Bhavadevī, a daughter of king Durlabharāja. It may be noted here that the Monghyr grant of the year 33 of the reign of Devapāla refers to his son Rājyapāla as the heir-apparent (*GL*, p. 40). It is not known whether Bhavadevī was also the mother of Rājyapāla. There is, however, no reason to support the suggestion of the identification of Rājyapāla with Śūrapāla (B. C. Sen, *HAIB*, pp. 353 and 356). Rājyapāla, the heir-apparent, might have predeceased his father. Śūrapāla, another son of Devapāla, succeeded him on the Pāla throne. Śūrapāla might have been succeeded by his cousin Vigrahapāla I.

The omission of the name of Śūrapāla I from the inscriptions of Vigrahapāla I may be due to the fact that the latter had no direct genealogical relation (and perhaps also not good personal relation) with the former ruler. For a parallel example, we can refer to the omission of the name of Skandagupta from the genealogical lists furnished by the records of the successors of his brother Pūrugupta.

Similarly, the absence of the name of Vigrahapāla (I) from the Badal Pillar inscription and the presence of that of Śūrapāla (I) in that record need not cause surprise. This *prasaṁsita* deals with the achievements of a family of ministers of the Pāla empire. Kedāramiśra, one of the members of this family, served Śūrapāla and hence the name of that Pāla monarch appeared in this record. It might be that none of the scions of the family in question was in the administration of the kingdom of Vigrahapāla I. At least such a hypothesis can explain the absence of the name of Vigrahapāla I from the Badal pillar inscription (in this connection see B. C. Sen, *HAIB*, pp. 354-356).

All these considerations tend to show that Śūrapāla I was different from Vigrahapāla I. The Mirzapur copper-plate throws new light on the related problem. Its evidence shows that the theory of identification of these two rulers, advocated for a long time by eminent scholars (R.

Hoernle, *loc. cit.* ; R. D. Banerji, *PB*, p. 57 ; A. K. Maitra, *GL*, p. 67, f.n. ; H. C. Ray, *DHNI*, vol. I, p. 297 ; R. C. Majumdar, *HB*, vol. I, p. 127 and *HAB*, p. 120 ; D. C. Sircar, *EI*, vol. XXIX, p. 3 ; P. Pal, *The Early History of Bengal*, vol. I, p. 46 ; etc.), should now be given up. (In this connection see N. N. Vasu, *Vaṅgera Jātīya Itihāsa*, vol. I, *Rājanyakāṇḍa*, 1321 B.S., p. 162. Vasu considered Śūrapāla as the son of Devapāla. However, Vasu did not furnish any reliable evidence in support of his theory).

SCULPTURES FROM NORTH BENGAL

(Communicated in December, 1971)

ADRIS BANERJI

In a previous 'Communication' (Monthly Meeting, held on 6th September, 1971), attention was drawn to certain ruined and jungle-covered monuments in the Jalpaiguri district and a couple of so-called *svyambhūva* lingams, known in ancient days as Kirātadeśa. The present 'Communication' deals with certain sculptures brought to my notice by Sri Tarapada Santra, Curator, Ananda Niketan, Bagnan in Howrah district. They are now in Jalpaiguri and Cooch Bihar districts, mostly surface collections. Out of these one Viṣṇu image and two of Ardhanārīśvara and Buddha are still being worshipped. The last two were found when the author visited the areas in 1965, in company with Sarvaśrī K. K. Biswas and Bhaskar Sen. The definition of Kirātadeśa and the Kirātas are to be found in *Mondé Orientalé*, Vol. 36 (1931) by Kaston Rannow of Upsala and by our President in His *Kirāta-jana kṛiti*.

Our knowledge about the history, civilization, plastic activity of this area except some alleged stone artefacts in Darjeeling district is very meagre. It has been *terra-incognita* to the spade of the Indian archaeologists.

The known monuments in Cooch Bihar district along with that of Bāṇeśvara were Ekachudā, on a convex *chārchālā* roof in which two of our sculptures 6(a) and (b) are still being worshipped. These few sculptures demonstrate that Śaktism and Buddhism were prevalent there; along with folk cults like Manasā. The only absentee so far is Jainism. This snake cult was not confined to Bihar and Bengal but was practiced in Uttar Pradesh too. There was evidently a shrine of this goddess at or near about the celebrated Deer Park, one of the holy of holies of Buddhism. A rectangular stone plaque ascribable to 7th century was recovered in its excavations but wrongly identified as Vasudhārā (Pl. I). The pot at her feet is not the pot of fecundity but pot full of snakes. The series of snakes on the border and the remnant of coils of a snake hood on the proper right shoulder of the divinity mistaken as tops of *dhānya-mañjaris*, should have led to a different identification. Chāmūṇḍā is a Śākta divinity, symbolising all that is evil and ultimate destruction whose worship was widely prevalent in old Bengal.

1. Two *dvārapālas* from Jaṭīśvara temple. (Pls. II and III).
2. Image of two handed Manasā 1' 11" high. Black chlorite. Popularly known as *Kashṭhīpāthara*, seated on *Viśvadma* in *ardhaparyāṅ-kāsana* under a seven hooded snake. Wearing *mukuṭas* and other ornaments. Of the two companions on either flank, the bearded on the left is Muṇi Jarathkāru, and the crowned figure on the right is probably

Vāsuki. The right hand is an *varadāna* mudrā, while the left holds a snake (Pl. IV) C. 11th Century.

3. Image of Manasā on conical stele seated under a seven hooded snake. Ht. 5". Made of black basalt, It is now preserved in the house of Sri Nripendranath Roy, of the village of Behaiyāpaḍā. P. S. Sadar, Jalpaiguri district. Sena period. C. 12th century A.D, (Pl. V)

4. Image of Manasā with a damaged top like the preceeding images. If a comparison is made with the second it will be evident that it is in all likehood a post-Muslim sculpture. C. 13-14th century A.D. Ht. 1' 4". It is now in the A. K. Maitreya collection. (Pl. VI)

5. Stele with ellipsoid top representing Chāmūḍā. Ht. 4' 8" seated in *latitāsana*. It is a product of Eastern Indian baroque. Locally it is known as *Peṭkāṭi devī*. It is now in the village of Beṅgkādi, P. S. Maynaguri, district Jalpaiguri. (Pl. VII)

6. The following two are now worshipped in the temple of Bāṇeśvara. P. S. Sadar, Cooch Bihar district.

(a) Image of Buddha in the earth touching attitude in the best tradition of mediaeval art. Made of eight metals. Ht. 8"

(b) Image of Ardhanārīśvara. Ht. 11". Made of Bronze (Pls. VIII)

7. Bronze image of Hārīti. Ht. 2" (Pl. IX a).

8. Image of Chūḍā—Ht 2". (Pl. IX b)

9. Image of Viṣṇu in blue schist still being worshipped in a subsidiary shrine in the compound of Jalpeśvara. (Pl. X)



Sarnath Museum image of Jāṅguli or Maṇasā

Courtesy : Archaeological Survey.



Dvarapala at Jaṭileśvara, Jalpaiguri district

Courtesy : Archaeological Survey.



Another *dvārapāla* of Jaṭileśvara, Jalpaiguri.

Courtesy : Archaeological Survey



Manasā from Pātkāṭā, Jaipur Tea Estate.

Courtesy : Sri Tarapada Santra.



Manasā in image Behiyāpāḍa Jalpaiguri.

Courtesy : Sri Tarapada Santra.



Image of Manasā in A. K. Maitra collection possibly post Muslim,
Courtesy: Sri Tarapada Santra.



Chāmunda image in Beṅghādi village, Jalpaiguri district.

Courtesy ; Sri Tarapada Santra.



Images of Buddha and Ardhanaṛiśvara in metal. Bāṇesvara temple. Cooch Bihar district.
Courtesy : Sri Tarapada Santra.

SCULPTURES FROM NORTH BENGAL I



(a) Hārīti



(b) Chundā

Courtesy : Sri Tarapada Santra.



Image of Vishṇu in the compound of Jalpeśa,
Jalpaiguri district.

Courtesy : Archaeological Survey.

REVIEWS OF BOOKS

THE HILL MIRIS OF SUBANSIRI By J. N. Chowdhury. Shillong :
North-East Frontier Agency Administration. 28 July 1970. pp.
ix—54. Rs. 4.00/ 9sh. 4d./ \$ 1.44.

This is a well-written essay on the Hill Miris of Subansiri district in NEFA, Assam. It summarises all available information on the tribe, classified under themes like identification, history, migration, economic life, social institutions, religious beliefs and practices.

On the whole, the Hill Miris seem to have participated in trade between the plains and the northern mountaineers for a long time past. As such, they have been a part of a well-developed exchange economy ; although a part of their living was made by collecting, fishing and hunting, and by slash-and-burn cultivation. The author has judiciously avoided the attempt to delineate the board spectrum of their economic and cultural life, and tried to presesnt instead 'their ancient culture which they had practised from time immemorial.' (p. 25.) 'To changes that are coming upon the society in response to the change of winds and circumstances should form the subject matter of a separate book.' (p. 26).

As the contact of the Hill Miris in the past has apparently been slow and in driblets, while the present contact is swift and massive, we hope that the picture which will emerge from the forthcoming book will bring out clearly how the tribe has fared under these two contrasting conditions in the past and the present. It appears from what is available in the book under review that a such a study in both depth and geographical range will be a valuable asset from the professsional anthropologist's point of view.

NIRMAL KUMAR BOSE

THE SOCIAL FRAMEWORK OF AGRICULTURE : INDIA, MIDDLE EAST, ENGLAND. By Harold H. Mann, Edited by Daniel Thorner, Vora & Co., Publishers Private Ltd. 3 Round Building, Bombay 2, 1967. pps. XXX+501. Rs. 25 only.

Harold H. Mann was one of the most distinguished scientists who was connected with the development of agriculture in India. He originally came to this country in 1900 as Scientific Officer to the Indian Tea Association. In 1907 he became Principal of the Agricultural College in Pbona. In 1918, Mann was appointed Director of Agriculture for the Bombay Presidency. Then, in 1927, he retired and returned to England to take charge of some important departments of the Woburn Experimental Station. Mann's last scientific papers were written in 1960 ; so that, at a

very ripe old age, he continued to maintain his scientific interests at a high level.

Quite apart from being recognized as a leading authority on agriculture, it is significant that many of Mann's papers related to the field of social sciences. One feels grateful to the Editor who has brought together these papers in the present volume. In some of them, Mann deals with the question of methods of social survey. In others, he applies his extremely fresh insight into fields where the practice, of late, seems to have become one of applying routinized questionnaires. Mann was firmly of the belief that a social survey can be fruitfully conducted only when one has, through sufficiently long intimacy, become familiar with his field of study. He always insisted upon the need of looking at the problems of agricultural advancement from the farmer's own point of view. And, more than this, his insistence was upon precision in observation and accuracy in reporting. These may sound as commonplace maxims ; but one wonders how much of these common professional requirements are neglected even by those who claim to be 'participant observers'. The participation of the latter is often at a very superficial level when we try to match it against the involvement which Mann showed in relation to his own subjects of enquiry.

The book itself has been divided into six parts, bearing the following headings : Approach and Outlook ; Village Studies in India and England ; Town Studies in India ; the Social Setting of Agricultural Development in India ; The USSR and the Middle East and, lastly, Agricultural Science and Method. A friend of Professor Patric Geddes, it is not strange that Harold Mann should have begun his sociological enquiries, both in villages and towns, as early as 1903. He was then one of the pioneers ; and, as such, it is natural that he was guided by unorthodox lines of enquiry, i.e., by a series of improvisations like other who had ventured in the past into new fields, like either Darwin or Hooker.

It is also natural in the case of an agricultural chemist Mann, that many even of his sociological studies were originally inspired by the practical needs of the people among whom he worked. Essays like 'The Lines of Development of Indian Agriculture', or 'The Significance of Land Transfers', 'The Effect of Rise of Prices on Rural Prosperity', 'The Economic Results and Possibilities of Irrigation' or 'The Collective Farm System in Russia' show how he matched his enquiries and recommendations in conformity with the needs of the community whom he wished to serve. All his social enquiries, even when they were of a highly sophisticated kind, were meant to serve ultimately in making his recommendations more meaningful and usable by the farmers in question.

This book should be in the hands of every social scientist in India ; who should also bear in mind what Mann recounts as his

personal experience in course of one of his essays regarding scientific investigation in the social field. He says : 'My colleagues set themselves to make friends of all the people of the village including the headman and other influential members of the village society, and then the work of study was divided up between the party. One studied the soils, the water supply, the wells and the water in them, another considered the crops and the rotations both as to yield and as to their economic advantage, another got into special close relation with people of every class and caste, and they were particularly successful in gaining such confidence that they were able to get reliable information on matters which are usually not revealed to strangers.

'With all this it took us about two years to gain the information that we wanted' (pp. 25-26.)

In his scientific life, Mann was deeply influenced by Pasteur, whom he quotes at the end of one of the best essays in the collection, namely, 'The Lines of Development of Indian Agriculture'. Mann quotes him thus : 'Although', says the great master, 'I devoted nearly five consecutive years to the laborious experimental researches which have affected my health, I am glad that I undertook them. The results which I have obtained are perhaps less brilliant than those which I might have anticipated from researches pursued in the field of pure science. But I have the satisfaction of having served my country in endeavouring to the best of my ability to discover a remedy for great misery. It is to the honour of a scientific man that he values discoveries which, at their birth, can only obtain the esteem of his equals far above those which at once conquer the favour of the crowd by the immediate utility of their applications ; but in the presence of misfortune it is equally an honour to sacrifice everything in the endeavour to relieve it.' (pp. 260-61.)

This is an ideal which every social scientist should perhaps enshrine within his own heart.

NIRMAL KUMAR BOSE

HISTORIOGRAPHY IN MODERN INDIA By Dr. R. C. Majumdar, issued under the auspices of the Heras Institute of Indian History and Culture and published by the Asia Publishing House, 1970. Price Rs. 12.00.

This volume contains three Lectures which were delivered in 1970 by the most eminent historian of our country today, Dr. R. C. Majumdar, as Heras Memorial Lectures of 1967. In the first lecture he deals with Historiography in Europe and its influence on the writing of Indian History in the first half of the nineteenth century. Referring to historiography in Europe, he observes that the "two great historians, Niebuhr

and Ranke, may be cited as the best representatives of the new spirit of historiography which reached its high-water mark in the nineteenth century" (p. 3). After pointing out that Kalhana, the author of *Rājataranginī* (History of Kashmir), composed in the middle of the twelfth century, was "the only historian that ancient India could boast of", he notes that for "all practical purposes the history of Ancient India upto the middle of the nineteenth century, was treated in a very summary way and mainly as a background of the history of the Muhammadan and British periods" (pp. 5-6).

Dr. Majumdar has, however, noticed that things were different regarding medieval India for which some important works were produced by Indian historians, the most prominent of them so far as the later medieval period is concerned was Ghulam Husain, the author of *Siyār-ul-mutakharin* in whose view History affords us "a glimpse into the most glorious past of the creator's performance" (English translation, Vol. I, Preface, p. 24). Dr. Majumdar has further mentioned that this tradition of recording historical information about medieval India was continued by British historians like Robert Orme and James Mill. The volumes of James Mill were completed in 1818 and though these are of great value for the history of the early modern period of Indian History, the observations of the author about ancient India and Indian culture in general are unsound and uncritical (pp. 6-14). Some works of European writers which came out within a few years after Will's work, viz., Sir John Malcolm's *Political History of India* published in 1826 and Peter Auber's book entitled *Rise and Progress of the British Power in India* published in 1837, mentioned almost nothing about Ancient India. Dr. Majumdar has also pointed out the merits and demerits of the work on *The History of India* by Mountstuart Elphinstone, which came out in 1839. He has estimated the importance of the works of some contemporary European writers of the period before the middle of the nineteenth century.

In the second lecture Dr. Majumdar has traced the second stage in the development of Indian historiography since the middle of the nineteenth century. The chief elements in this process were (1) critical study of the books and documents and (2) discovery and study of the old inscriptions and monuments by archaeological explorations and excavations. He has indicated the importance of the establishment of the Asiatic Society of Bengal in 1784 and the pioneer works of western scholars like Jones, Colebrooke, Wilson and Burnouf. He rightly ascribes "the chief credit for revealing the past history of India" to the German scholars (p. 20). The contributions of James Prinsep in the decipherment of inscriptions and of Alexander Cunningham in the field of archaeological explorations and excavations have received well merited appreciation from him.

The third stage in the development of historiography of Ancient India, according to Dr. Majumdar, was ushered in by the utilisation, "according to the approved scientific method", of the new source materials revealed by the study of inscriptions and archaeological discoveries. In this respect he has made special reference to the works of Fleet, R. G. Bhandarkar and R. C. Dutt. Some addition to our knowledge of medieval India "was rendered possible by the discovery of new historical texts, critical study and interpretation as well as English translation of these texts, and archaeological explorations and excavations bringing to light coins and inscriptions, which enabled the historians to correct, modify and supplement the information supplied by historical chronicles. (p. 26). Dr. Majumdar points out that "the great change" in the study of medieval India since the early years of the twentieth century was due to the works of scholars like William Irvine and Jadunath Sarkar, who concentrated their attention "on the discovery and collection of original source materials, consisting mainly of contemporary records" (p. 27). The varied contributions of Jadunath Sarkar are of inestimable value and he has been justly "hailed as the father of modern scientific historiography in India" (p. 28). Importance of the contributions on Maratha history of scholars like V. R. Rajwade, G. S. Sardesai and Jadunath Sarkar has been duly appreciated by him.

Dr. Majumdar has thus listed the 'notable features' which characterize the development of historiography in the twentieth century: (1) Collection of source materials, (2) interpretation of the materials and (3) different types of historical studies, viz., general histories of India, monographs and regional histories, the Freedom Movement and research papers. All these, he notes, "indicate the high-water mark of Indian historiography" (p. 34). It has been further asserted by him very rightly that "the outlook of Indian historians is no longer confined mainly to political history as was the case in the nineteenth century. The horizon of Indian historiography, like that of the West, has been extended so as to bring within its scope allied branches of study such as the system of administration, including constitutional development in the case of British period, social and economic conditions, and a broad view of cultural development, specially in art, science, religion and literature" (p. 34). The observations of Dr. Majumdar are highly critical and enlightening.

In the third lecture Dr. Majumdar has drawn our attention to some shortcomings in Indian historiography today. They are due mostly to factors like pre-conceived notions of some writers, imperialistic ideas and official attitudes of some, pressure of the ruling authorities and influence of this or that political ideology. He advocates very strongly that the historians must uphold the truth, the whole truth and nothing

but the truth. He refers to the correspondence between Acharya Jadunath Sarkar and Dr. Rajendra Prasad, when the latter launched a scheme in 1937 for the preparation of a comprehensive national history of India. After quoting the views of both of them that the proposed work should present a correct picture of our country's history without suppression or distortion of facts, he concludes with the following observation. "I solemnly hope and pray that these words would be remembered by the present and future generations of historians, for I see great dangers lurking ahead" (p. 56). There is no doubt that Dr. Majumdar's warnings have great significance for us today, so that intellectual conscience is not bartered away for political expediency or ideology.

K. K. DATTA

OUTLINES OF SANSKRIT POETICS By G. Vijayavardhana, Chowkhamba Sanskrit Series Office, Varanasi, 1970. Rs. 16.00.

As the title indicates this little book seeks to give a broad resume of Sanskrit Poetics. After a brief introduction, the author gives a rapid historical survey followed by short accounts of the Alamkāra and Guṇa-Rīti schools as well as of the theories of Rasa-Dhvani, Vakrokti and Aucitya. Such a handbook is suitable for the students as well as the general readers who have neither the time nor the intellectual equipment to wade through the mass of details laid down in the original works on Alamkāraśāstra and the standard work of presenting the subject in a succinct manner with a fair degree of success.

A few omissions are, however, noted below. The *Agnipurāṇa*, which occupies a distinctive place in the history of the Alamkāra literature, has been ignored. The author appears to speak nothing about *Samketa* or convention on which diverse opinions have been expressed in connexion with the connotation of words ; nor does he say anything about Abhihitānvayavāda and Anvitābhidhanāvada. While discussing the various functions of words, the author does not mention *Tātparya* which is admitted by some writers. Certain fundamental concepts have been taken for granted and not adequately explained. For instance, one does not find in the book clear definitions of *guṇa* and *doṣa*. One fails to find a chronological discussion on the definitions of poetry given by different writers and their criticism by later theorists.

The Bibliography omits references to certain well-known works, e.g., *Studies in Indian Poetics* by S. P. Bhattacharya, *Literary Criticism in Ancient India* by R. R. Muhsopadhyay, *Studies in Aesthetics* by A. C. Shastri. In the case of Journals, mentioned by the author, references to the issues concerned would have been more helpful to readers.

A Glossary of the technical terms, used in the *Alaṃkārasāstra*, would have enhanced the usefulness of the book. It can, however, be safely recommended for the beginners.

The printing and get-up are good.

SURES CHANDRA BANERJI

MEGHDUT: TRANSLATED INTO BENGALI VERSES By Jogindranath Mazumdar. Jaydurga Library, 8A, College Row, Calcutta, 1375 B. S.

Meghadūtam, the famous Sanskrit classic of Kālidāsa has been translated into Bengali verses by many competent writers. The present translator has tried to keep the original flavour of the verses of Kālidāsa by using in his translation the *Mandākrāntā*, the metre used by Kālidāsa in his original. It is definitely a novel and bold attempt in this regard. Shri Mazumdar has given the original Sanskrit verses side by side with his translations and has used attractive sketches and a few coloured paintings to give the reader a vivid idea of the contents of the verses.

To help the general reader he has discussed in the introduction the life and time of Kālidāsa and the value of the Meghdūt. Annotations of important words and expressions have been given in the Appendix.

A learned article on the Metres used in the Bengali translations of Meghdūt by Shri Probodh Chandra Sen has increased the value of the publication. Shri Sen has discussed the difficulties in the use of the *Mandākrāntā* in Bengali and has noticed the defects in the present attempt. We can not but agree with Shri Sen in this matter.

Useful and carefully published as it is the present work may be popular with the general reader. It is not a scholarly work nor has the translator claimed it to be so.

BISWANATH BANERJEE

VAIDIK SAMAJ O SANSKRITI By Nripendra Goswami. New Age Publishers Private Ltd. 12, Bankim Chatterjee Street, Calcutta-12, Price—Rs. 15.00.

The present work in Bengali on the Vedic Society and Culture is broadly divided into two sections.

The first section deals with Society and Culture in general where in the author has refuted the theories of Morgan and Fraser about the belief in 'fertility magic' and 'sex promiscuity' in the ancient societies. He has carefully analysed the early Matriarchal structure of Indian Society and its later replacement by the Patriarchal one. Quoting relevant

texts and authorities Shri Goswami has discussed different forms of marriage which played significant roles in moulding the character of the Vedic Society. He studies the social evolution in the light of authorities like Tylor, Spencer, Gordon Childe and others.

The second section is devoted to Vedic Society and Culture. Indian Culture is a synthesis of Aryan and non-Aryan elements which can be traced in the Material as well as in the Spiritual Culture. He critically examines Vedic Civilisation in a limited scope and shows the superior cultural consciousness of the Vedic people.

The author refers to *janmāntaravāda* and refuses to agree with the belief that the theory has non-Aryan element or influence in it. While discussing the Aryan elements in the Vedic society the author brings in the study of their ethnic, linguistic and other characteristics with reference to clan, tribe, race etc. Very interesting indeed is his study of the problem and tradition of the *gotra* and *pravara*. The concept of racial purity seems to have lost much of its meaning in view of the frequent intermixture of the Aryans and the non-Aryans in the Vedic and succeeding times.

The book is a valuable contribution on the sociological interpretation of our ancient history and society. The author has shown much skill in dealing with the problem of Vedic society and culture from a new angle. His approach to the problem is scientific. He always quotes the *śāstras* to substantiate his arguments. The book will be liked both by scholars and general readers.

BISWANATH BANERJEE

MEDICINAL PLANTS OF ASSAM By N. K. Deb. (Price Rs. 2.50)

This is a small pamphlet of 32 pages with a Preface and a miscellaneous "unmarked page at the end." The text consists of 163 Medicinal Plants of Assam with their local Assam and Kachar names followed by Botanical nomenclature. While one can congratulate the Forest Ranger in being able to collect an authentic list of Medicinal Plants of Assam, the text material giving the Medicinal purpose of these plants is not well authenticated and is largely based on folklore are hearsay evidence. The Chemistry, Pharmacology and Therapeutics of many of these Medicinal Plants have been well worked out and no mention made of the recent findings in these regards. All that one can gather from the legend attached to the Medicinal Plants is very old and in more cases misleading. The printing and format leave much to be desired and there are many more printing errors than are pointed in the 'errata' attached at the end. It is not clear for whom this pamphlet is intended. If it is intended for young Forest Ranger to help in their identification of these plants, it leaves much to be desired as the descrip-

tions are not adequate ; if it is meant for initiating and encouraging the Forest Rangers to develop an extended use of these plants for medicinal purpose it will also fail in its attempt as the descriptions are not satisfactory enough. The pamphlet may serve the purpose of lay people only but would be found wanting in many respects even there. A more comprehensive treatise is required if it has to prove its utility to interested workers in this field.

B. MUKERJI

MODERN INDIA AND WORLD FELLOWSHIP By Dr. K. K. Datta,
Vice-Chancellor, Patna University Publishers ; Macmillan &
Co. Ltd. Pages vii 104.

This is a collection of lectures delivered in the Calcutta University in February, 1969 on a foundation established by Sir Ashutosh Mookerjee called the Kamala Lectures after the name of his daughter.

The author presents in this book on account of modern India's contribution towards the development of internationalism and world fellowship keeping in line with the tradition for peace and universalism which traces its growth from the ancient times in her soil.

The book has been divided into four parts each of which deals with one aspect of the subject in detail. The first part gives a survey of the efforts of cultural organisations and Western Indologists in introducing the different branches of Indian literature to the western reader either through translation or works on them. The second part gives an account of the appreciation of Indian culture by western thinkers like Ralph Waldo Emerson, Henry David Thoreau and Romain Rolland. The third one narrates the part played by prominent modern Indian leaders in promoting international understanding and peace. The list includes Rammohun, Vivekananda, Aurobinda, Gandhi and Rabindranath Tagore. The last part refers to the role of India as a political power in maintaining international peace. While making a passing reference to India's membership of the League of Nations as a British dependency, it rightly deals in detail with her foreign policy as an independent sovereign state as formulated by its first Prime Minister, Jawahar Lal Nehru, better known as the policy of non-alignment.

The book is understandably short as it has to conform to the limitation imposed by the conditions of the lectureship. That also perhaps accounts for its want of compactness. The parts do not fit into a whole. They are more informative than enlightening choosing to limit themselves to an account rather than probe into the subject. Its merit lies in marshalling a lot of materials from a wide range within a small compass and will no doubt prove a rewarding experience to the reader.

H. BANERJI

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